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1987

STATISTICAL REPORT

Georgia Department of Revenue

Lumpkin County Courthouse - Built in 1836
Now the Gold Museum - Dahlonega, Georgia.

Marcus E. Collins, Sr.-Commissioner

Department of Revenue
State of Georgia
Atlanta 30334

Marcus E. Collins, Sr.
Commissioner

January 11, 1988

The Honorable Joe Frank Harris, Governor
and
Members of the General Assembly
State of Georgia
Atlanta, Georgia 30334

Governor and Members:

As required by law, I herewith submit to you the Statistical Report of the Department of Revenue for the fiscal year ending June 30, 1987.

Net collections for the fiscal year totaled $5,090,622,068, an increase of $351,598,879 over the previous fiscal year. The 7.4% increase was equally divided by real growth of 3.7% and 3.7% of inflation as measured by the U.S. Consumer Price Index.

The goal of this Department is to provide for Georgia the fairest and most efficient Revenue Department in the country. Our continuing progress toward achieving this goal is directly attributable to the dedicated and quality work performed by our employees and the excellent cooperation we receive from you, your respective staffs, and our associated agencies.

Respectfully submitted,

Marcus E. Collins, Sr.

Marcus E. Collins, Sr.
Commissioner

MEC:bf

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FOREWORD

Tax Data Available by County

Personal income tax returns have been tabulated by county and are shown on pages 24, 25 and 26 in Table 12. Table 13, beginning of page 27, shows sales and use tax collection with a growth index; assessed property value of the gross general digest, net general digest and public utility digest; and motor vehicles by major type. Table 14, beginning on page 32, presents the counties by population and the size or magnitude ranking using income, sales, motor vehicle, and property digest information found in the two preceeding tables. The four right hand columns give each county as a per capita amount so an alternate method of comparison can be made.

Tables 16 and 17 on pages 39 and 40 list the property tax millage rate by county in an alphabetic and numeric series. The alphabetic table 16 gives the reader a quick access to a given county's millage rate. Table 17 gives the reader a quick method of comparing a given millage rate numerically with the other counties.

Table 18 on page 41 displays the gross intangible tax assessment by county.

The Revenue Department research staff will furnish various statistics in line with present unpublished data not subject to disclosure law confidentiality.

Taxes administered by the Revenue Department:

SALES AND USE TAX

The Sales and Use tax was begun in March, 1951, in Georgia at the present 3% statewide rate. Georgia was the 30th state to use this tax source and there are presently 45 states using it. This tax has been one of the largest state revenue sources since it was adopted and presently produces one-third of the state-generated tax revenue.

An additional 1% was added in Fulton and DeKalb Counties as a dedicated revenue for the construction and operation of the Metropolitan Atlanta Rapid Transit Authority. More than one hundred and forty eight million dollars were collected for M.A.R.T.A. in the past fiscal year by the Revenue Department. A 1% Local Option Sales Tax also generated four hundred and one million dollars in revenue for 137 county governments, 388 municipal governments and ten county school districts during the past fiscal year

A special 1% Sales Tax began July 1, 1985 and produced one hundred and seventy five million dollars for 51 county government participants during the past fiscal year.

The Sales and Use tax has been a consistent revenue source with only minor changes in the law since its inception. About 80% of the Georgia Personal Income is represented in the collections of this tax each year. Although this is an overall proportional tax, most people agree that it is slightly regressive in that lower income households spend a larger percentage of their income on items subject to the sales tax than do higher income households.

Sales and Use tax is shown by:

Commodity	pages	15, 16
County	"	27, 28, 29, 30, 31
County ranking, sales dollars	"	32, 33, 34, 35, 36, 37
Total Collections	"	1, 7, 8, 9, 10, 31

INDIVIDUAL INCOME TAX

The individual income tax was initiated in 1929 and for two years was assessed at one third of the federal rate. A graduated system was begun in 1931 and revised in 1937 to essentially the present graduated scale used by the Georgia joint filer today. Several refinements such as withholding, estimated tax, and new graduated schedules for certain types of filers have been introduced over the years.

This tax, unlike sales and motor fuel, was handicapped at creation and only allowed to tax the affluent incomes. The basic allowance (exemptions and deductions) relieved all but a small percentage of the Georgia families from paying state income taxes. With the inflationary rise of income, the basic non-taxable income allowances become a smaller percentage of this income so that today four-fifths of the Georgia families pay state income taxes.

Families with annual incomes below $6,000 do not owe personal income taxes and those above this level are subject to the 1% to 6% graduated tax scale. The 1984 returns show that 47% of the average Georgian's income was subject to an average 4.9% rate of income taxation for an effective tax rate of 2.3% of total personal income The 1964 effective tax rate was less than 0.7% with only 25% of the average Georgian's income being subject to a 2.7% average rate of taxation.

The individual income tax is considered to be "levered" because it changes 1.6 times the change of income activity. This leverage is shown as an "Income elasticity ratio" in the last column in Table H-4 on page 10.

Personal income tax information is shown by:

Total	pages	1, 8, 10, 17, 19
County	"	24, 25, 26
Gross income comparisons	"	32, 33, 34, 35, 36, 37
Charts	"	7, 9

MOTOR FUEL TAX

The Motor Fuel tax is the oldest major State tax presently in use. Georgia was one of ten states that adopted this tax source in 1921. Five states had initiated the use of Motor Fuel taxation in 1919 and 1920. All states (48 back then) began motor fuel taxation by 1929 and this was the largest state tax in Georgia and most other states until after World War II.

The motor fuel tax rate was increased by one cent a gallon in June, 1971, to 7½ cents for the first change in 16 years. A rate of 7 cents per gallon was in effect in January, 1950, so that in 30 years the rate has increased less than 8%.

After being the state's top revenue source for three decades, the new 3% sales tax pushed motor fuel back to number two during the 1950's and 1960's. The individual income tax, with its graduated scale and aided by an inflationary rise of incomes, finally relegated motor fuel to the number three position in the 1970's. In spite of its less lofty position on the team, this hard-working motor fuel tax generates as much state revenue today as the whole tax system could produce in the early 1950's.

Motor fuel taxes are presented on pages 1, 7, 8, and 18.

CORPORATE INCOME TAX

The corporation income tax was initiated in 1929 and for two years was assessed at one third of the federal rate. The rate was changed to: 4% in 1931; 5½% in 1937; 7½% in 1949 - 50 (temporarily); 5½% in 1951; 4% in 1955 with Federal taxes no longer deductible; 5% in 1964; and the present 6% went into effect in 1969.

The corporation income tax has been a major tax source since its inception by the state. It has been the fourth largest state revenue producer for over two decades. The battle for third largest state revenue producer has been won by the corporation income tax in the last four fiscal years over the old reliable motor fuel tax. A corporation license (or franchise) tax is administered in conjunction with the income tax program. Pages 1, 7, 8, 9, 10 and 36 show collections from corporation income tax and licensing.

TOBACCO TAXES

The taxation of cigars and cigarettes was begun in 1923 by Georgia. The rate on cigarettes had gradually increased to 5 cents a pack by 1955, in 1964 it was raised to 8 cents, and in March, 1971, to the present 12 cents a pack. Most states have increased cigarette taxes rapidly in the last 15 years so the Georgia rate has remained approximately average. The revenue from this tax is under 2% of the Department's collections and almost equals the combined state collections of liquor and beer. Pages 1, 7, 8, and 20 show detailed cigarette collection data.

LIQUOR, BEER AND WINE TAXES

The sale of alcoholic beverages was begun in the mid 1930's after Prohibition was repealed nationally. The local option concept prevails in Georgia in the licensing and sale of alcoholic beverages. This means that any city or county which wants to provide for the licensing of distilled spirits can do so only after holding a public election, to determine whether the citizens want it. If they don't, then the question is dropped for two years at which time another election may be held. If the vote indicates that the citizens do want to license the sale of spirits in their area, then sale and manufacture in the area is permitted, provided the manufacturer, wholesaler, or retailer has obtained a current valid license from the State Revenue Department, after obtaining all necessary licenses from the city or county in which the licensee will have his place of business. Alcoholic beverage collections are shown on pages 1, 7, 8, and 20.

MOTOR VEHICLE TAGS AND TITLES

The motor vehicle license law was initiated in 1910 and a title law was added in 1963. A title is to a motor vehicle what a deed is to a piece of real estate. The law requires you to secure a title at the time your vehicle is purchased.

Non-residents who move to Georgia permanently, as opposed to those who are merely sojourning, must purchase a Georgia tag within seven (7) days after establishing their residence in Georgia. Persons employed on a temporary basis in Georgia or just passing through are not required to register their vehicles if they remain in the state for less than 30 consecutive days. Military personnel are not required to register vehicles in Georgia as long as they display valid licenses from their home states. However they may purchase Georgia plates if they wish. Out-of-state students may use vehicles in Georgia without purchasing a Georgia tag, provided they display valid licenses from their home states.

Application for tags and/or decals for all vehicles, and payment for ad valorem taxes on the vehicles are made through the county tag agent. The county tag agent is the county tax commissioner or tax collector. The county tag agent issues all the tags or renewal decals except those for certain large trucks. These are issued by the Department of Revenue. Applications for title may be submitted to the county tag agent or to the Department of Revenue.

Each license tag application must be filed in the county of legal residence of the person who owned the vehicle on January 1. If the vehicle is used in connection with some established business enterprise located in another county, the license application must be filed in the county where the business is located. Motor vehicles owned by non-Georgia residents must be registered in the county where they are located.

By law, the tax collector or tax commissioner of each county is charged with the duties of tag agent. Any inquiries or needs concerning motor vehicle registration and licensing should be directed to the tag agent in your county. Application for a renewal decal on an existing tag must be made each year - the earlier the better. Motor Vehicle information is shown on pages 1, 7, 8, 21, 27, 28, 29. 30 and 31.

PROPERTY TAX

The Property Tax Division oversees all forms of taxation with respect to real property, personal property, utilities, automobiles, intangible property, real property recording, property abandonment, and intangible property recording.

The ad valorem property tax is the primary source of revenue for local governmental units in Georgia, including cities, counties, and school districts. In addition, a small amount of property tax revenue goes into the State Treasury. County and city tax officials collect and administer the tax, but the State Revenue Commissioner exercises some supervisory authority to assure that the tax is administered uniformly throughout the state and in accordance with the law.

The ad valorem tax is based upon the "value" of the real and personal property which is subject to the tax. The tax rate, or "millage", in each county is set annually by the Board of County Commissioners or other governing authority of the taxing jurisdiction. A tax rate of "one mill" represents a tax liability of $1 per $1,000 of assessed value. The average county millage rate in 1985 was under 25 mills; the amount collected for the State in each county was only 1/4 of a mill. Pages 1, 8, 22 and 23 show collections from property taxation. Additional related property information is shown on county tables beginning on page 27.

UTILITIES

The ad valorem tax on public utilities is a centralized system operated by the Property Tax Division of the Revenue Department. There are 165 utility Systems consisting of 12 Railroad, 42 Telephone. 53 Electric, 2 Gas, 24 Municipal Gas, 6 Pipeline, and 26 Airlines Flight Equipment. Four basic factors are reviewed in arriving at assessment of utilities: Fair Market value of the System, Fair Market value in Georgia, Net Book Value, and the Average Income.

There are 276 equipment car companies assessed by the utility digest section based on Georgia usage.

THIS REPORT PREPARED BY THE FOLLOWING:

Commissioner . . . . **Marcus E. Collins, Sr.**
Research Associate . . . Paul Mangold
Cover and Charts . . . . . Marta Crane
Composer . . . . . Ruth Nation

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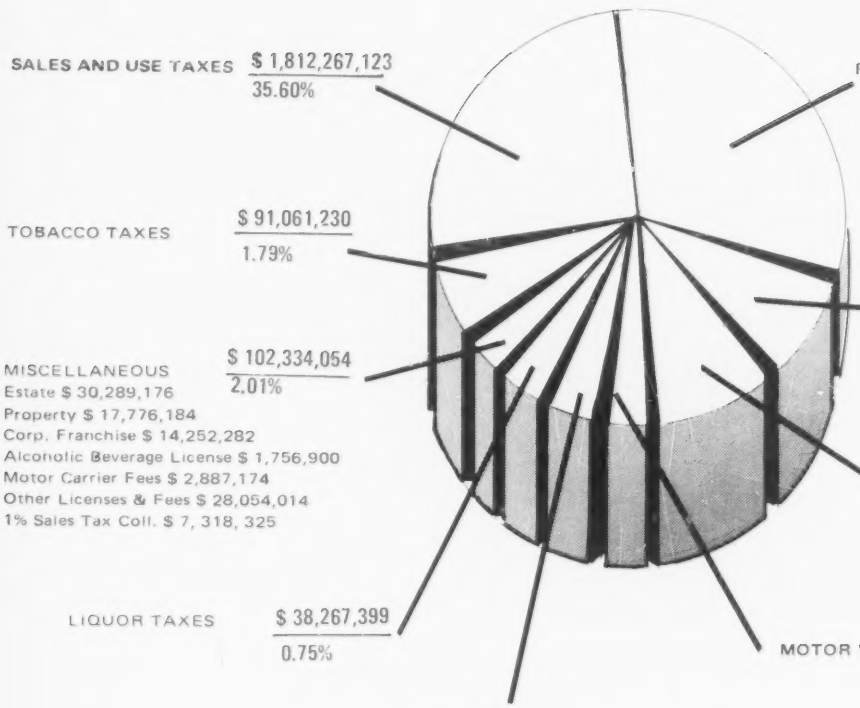
SOURCES OF THE REVENUE DEPARTMENT TAX DOLLAR
FISCAL YEAR ENDING JUNE 30, 1987
TOTAL $ 5,090,622,068



SALES AND USE TAXES $ 1,812,267,123 — 35.60%

PERSONAL INCOME TAXES $ 2,149,234,824 — 42.22%

TOBACCO TAXES $ 91,061,230 — 1.79%

MOTOR FUEL TAXES $ 302,386,211 — 5.94%

MISCELLANEOUS $ 102,334,054 — 2.01%
Estate $ 30,289,176
Property $ 17,776,184
Corp. Franchise $ 14,252,282
Alconolic Beverage License $ 1,756,900
Motor Carrier Fees $ 2,887,174
Other Licenses & Fees $ 28,054,014
1% Sales Tax Coll. $ 7, 318, 325

CORPORATION INCOME TAXES $ 443,791,621 — 8.72%

LIQUOR TAXES $ 38,267,399 — 0.75%

MOTOR VEHICLE FEES $ 73,125,619 — 1.44%

BEER AND WINE TAXES $ 78,153,987 — 1.53%

DIRECTORY

Georgia Department of Revenue
270 Washington Street
Trinity-Washington Building
Atlanta, Georgia 30334
Phone: (404) 656 + Appropriate Digits when calling from outside the State complex. When calling within the State complex, dial 6 and the digits listed below

ADMINISTRATIVE OFFICES

Commissioner, Room 410, Phone 4015
Deputy Commissioner, Room 410, Phone 4016
Administrative Deputy, Room 410, Phone 4003
Deputy for Tax Policy, Room 410, Phone 4016
Budget Officer, Room 425, Phone 6676
E.E.O. Officer, Room 425, Phone 6708
Hearing Officer, Room 401, Phone 4233
Information, Room 434, Phone 4236
Internal Audit, Room 436, Phone 5628
Internal Investigation, Room 413-1, Phone 4230
Personnel, Room 411, Phone 4010
Payroll, Room 411, Phone 4013
Forms Design, Room 432, Phone 6668
Research, Room 401, Phone 4234
Training Officer, Room 724, Phone 0568

CENTRAL AUDIT DIVISION

Director, Room 825, Phone 4200
Supervisors, Room 822, Phone 4200
Audit Staff, Room 823, Phone 4322

ELECTRONIC DATA PROCESSING DIVISION

Director, Room 1616, West Tower, Phone 3750

FIELD SERVICES DIVISION

Director, Room 815, Phone 2363
Administrative Office, Room 815, Phone 2363
Taxpayer Assistance, Room 322, West Tower, Phone 4071
Returned Checks, 900 S. Tower CNN Center, Phone 0880

REVENUE FIELD OFFICES

ALBANY - 2700 Palmyra Road	GIST	341-4241
Cal Williams, Manager, - P.O. Box BB		430 4241
ATHENS - 550 Hawthorne Avenue	GIST	241-6058
William L. Crowe, Manager, P.O. Box 1843		542-6058
AUGUSTA - 1054 Claussen Road	GIST	337-1870
Interstate West Office Park, Suite 310		737-1870
S. Wilson Folk, Manager, P.O. Box 11706		
COLUMBUS 307 - 15th Street, Room 215	GIST	259-7451
J.R. Webster, Manager, P.O. Box 1698		571-7451
ROME - 200 N. Fifth Avenue	GIST	231-6061
Bryan Ellis, Manager, P.O. Box 6004		295-6061
DOUGLAS - 111 N. Coffee Avenue	GIST	347-4270
Michael Forsyth, Manager, P.O. Box 918		384-1794
MACON - 2153 Vineville Avenue	GIST	321-6055
Tony Wood, Manager, P.O. Box 4368		744-6055
SAVANNAH - 6606 Abercorn Street	GIST	362-2140
Robert M. Goolsby, Manager, P.O. Box 13547		356-2140
TUCKER - 2082 East Exchange Place	GIST	230-5600
Harry L. White, Manager, Suite 120		493-5600

ALCOHOL AND TOBACCO TAX UNIT

Assistant Director, Room 815, Phone 4252
Licenses, Room 815-0, Phone 4260
Enforcement, North Region, Tucker, Suite 102
2082 East Exchange Place, Phone 493-5681
Enforcement, South Region, Macon
2153 Vineville Avenue, Phone 744-6059

INTERNAL ADMINISTRATION DIVISION

Director, Room 814, Phone 3403
Assistant Director, Room 414, Phone 4022
Procurement, Room 814, Phone 3489

INCOME TAX DIVISION

Director, Room 507, Phone 4095
Conferee, Room 507A, Phone 4170
Corporation Processing, Room 517, Phone 4191
Corporation Audit, Room 512, Phone 4165
Individual Operations, Room 710-F, Phone 4318
Office Audit, Room 713, Phone 4291
Withholding & Ind. Estimate, Room 504, Phone 4180
Claims Section, Room 709-A, Phone 6865
Review & Assessment, Room 711, Phone 4176
Trust & Estate Section, Room 514, Phone 7043
Refund Inquiry, Room 700, Phone 6286

MOTOR VEHICLE DIVISION

Director, Room 104, Phone 4156
Taxpayer Services, Room 113, Phone 4121
Title Information, Room 119, Phone 4100
Tag Information, Room 119, Phone 4100

PROPERTY TAX DIVISION

Director, Room 405, Phone 4240
Intangible Tax Section, Room 403, Phone 4250
Motor Vehicle Assessments, Room 405, Phone 4108
Real Estate Transfer, Room 405, Phone 4244
Unclaimed Property, Room 405, Phone 4244

SALES AND USE TAX DIVISION

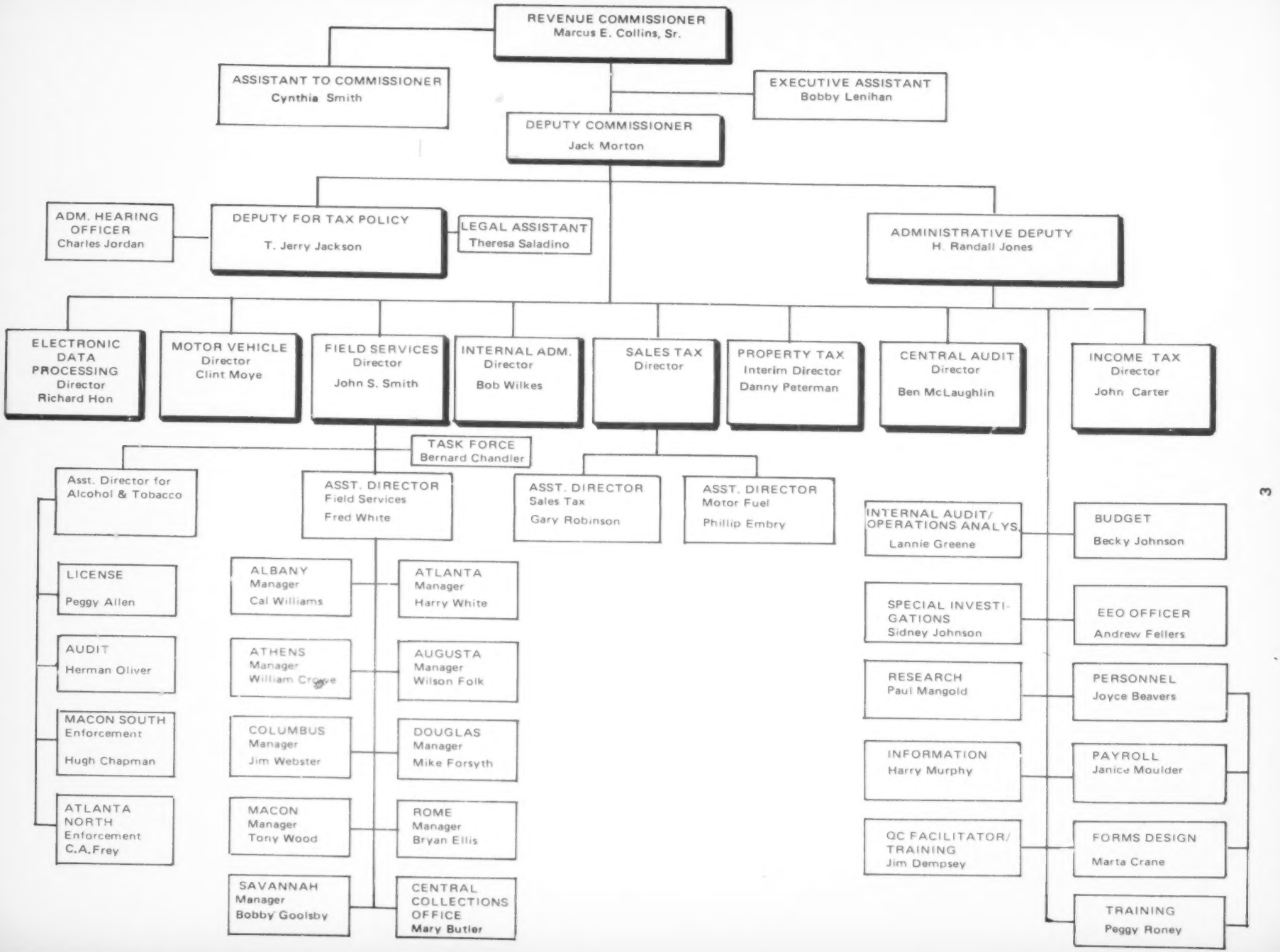
Director, Room 310, Phone 4060
Consultant, Room 309, Phone 4065
Contract Section, Room 311, Phone 4080
Post Audit Section, Room 305, Phone 4089

MOTOR FUEL TAX UNIT

Director, Room 417, Phone 4053
Licensing & Taxation Sect., Room 413, Phone 4057
Refund Section, Room 417, POhone 4054
Truck Permits, Room 413, Phone 4058

DEPARTMENT OF REVENUE

GOVERNOR



ORGANIZATION OF THE DEPARTMENT OF REVENUE

In addition to the offices of State Revenue Commissioner and Deputy Revenue Commissioners, the principal organizational unit of the Department of Revenue is the "Division." The Department is currently organized into eight divisions with the following functions:

CENTRAL AUDIT

Utilizes a staff of professional tax specialists to audit tax accounts (Income, Sales, Motor Fuel and Alcohol). Audits are performed both within the State and throughout the Nation.

ELECTRONIC DATA PROCESSING

Maintains and enhances computer application programs and systems for all areas of tax administration of the Revenue Department. Develops new application programs as requested.

Provides primary data entry support for the individual income and intangible tax systems. Provides data entry back-up support to other tax systems.

FIELD SERVICES

Provides taxpayer information and assistance at nine regional office locations. Continuously examines taxpayer registrations, compliance with filing deadlines, and collects all delinquent accounts

Enforces all laws and regulations pertaining to the manufacture, possession, transportation, and sale of legal and illegal alcoholic beverages within the State. The Division is charged with licensing the sale of distilled spirits, malt beverages, wine, cigars, and cigarettes. It also has the responsibility for enforcing the Motor Fuel Tax laws. A criminal investigative staff performs specialized investigations, to include investigations to keep organized crime and other persons of bad character out of the industry in cooperation with other state and local enforcement agencies.

INCOME TAX

Administers the Income Tax laws imposed on net income of individuals, fiduciaries and corporations; administers the Corporation Occupation or License Tax. Issues regulations pertaining to Income Tax and manages all taxpayer protests and hearings.

INTERNAL ADMINISTRATION

Provides supporting services to other Divisions of the Department. Included are centralized processing cashiering and accounting activities, procurement and records management, mail handling, supplies and other support functions.

MOTOR VEHICLE

Issues license tags and certificates of title and records liens and security information on all vehicles registered in the State of Georgia. Provides information on all vehicles for local and state enforcement agencies.

PROPERTY TAX

Administers all laws and regulations with respect to Property Tax. This Division is charged with the overall supervision of the Ad Valorem tax including the approval of all county tax digests, the assessment of all public utility property, the preparation of the assessment manual for motor vehicle property and the administration of county property revaluation programs. This Division also administers the Intangible Tax, and the Real Estate Transfer Tax. Also this Division administers laws and regulations as set forth in the Unclaimed Property Act.

SALES AND USE TAX

Administers all laws for Sales and Use Tax. Issues regulations pertaining to Sales and Use Tax and manages all taxpayer protests, exemptions and hearings. Also administers the 1% MARTA, Local Option and special Sales Tax; separately accounts for the 3% sales and use tax on motor fuel.

Administers all laws for Motor Fuel Tax, Motor Carrier Fuel Tax, and Highway Use Tax. The Unit is charged with licensing Motor Fuel distributors and permitting motor carriers. Also, the Unit issues regulations and manages all taxpayer protests and hearings pertaining to Motor Fuel laws.

REVENUE HIGHLIGHTS FOR THE FISCAL YEAR ENDED JUNE, 30. 1987

Collections by the Department of Revenue for the fiscal year totaled $5,090,622,068 for State purposes. This was an increase of $351,598,879 or 7.4% over the prior fiscal year. The prior year increases as shown on page seven were $365 million in FYE 1986, $554 million in FYE 1985 and $429 million in FYE 1984. A history of total net collections is shown on adjacent page six.

In addition to collections of State tax revenue, the Department's Sales and Use Tax Division collected $724 million for distribution to MARTA, Local Option and Special Purpose County Districts. More than four billion dollars of tax revenue has been collected by the Sales Tax Division and remitted to local governments in Georgia.

Personnel increases allowed in prior budget years continue to aid the audit and tax enforcement areas. Central Audit Division increased their collections from $48,813,660 to $58,068,539 in FYE 1987. The Field Services Division increased collections from $73,448,443 to $86,863,558 in FYE 1987. The Department total audit and delinquent collections increased from $136,173,122 to $161,798,286 in FYE 1987. The total increase of $25,626,164 over the year in FYE 1987 was considerably larger than any prior year gain. The percentage increase was a significant 18.8% over the prior fiscal year.

The passage of House Bill 87 is welcomed in the Income Tax Division in particular and the Revenue Department overall. This Act amends the Georgia income tax law to conform with the Internal Revenue Code of 1986. The bill should make filing the 1987 individual Georgia income tax return much simpler.

Two Directors have retired since the end of the 1987 fiscal year. Chandler Hewell, Director of the Sales and Use Tax Division for more than twenty years, retired October 31, 1987. His thirty five years of experience in sales tax administration will be missed by the Department. Ed Vaughn, Director the the Alcohol and Tobacco Tax Unit, also retired October 31, 1987, after more than eighteen years of Departmental service.

TABLE H-1.—NET REVENUE COLLECTIONS BY GEORGIA DEPARTMENT OF REVENUE FOR FISCAL YEARS ENDED IN 1939 THROUGH 1987

(Net of commissions and refunds)

FISCAL YEAR	AMOUNT	FISCAL YEAR	AMOUNT	FISCAL YEAR	AMOUNT
1939	$ 40,861,239	1956	$ 283,154,154	1973	$1,298,983,504
1940	44,170,069	1957	300,953,308	1974	1,454,888,357
1941	40,379,613	1958	303,086,565	1975	1,485,596,516
1943	57,062,383	1959	321,701,575	1976	1,607,948,444
1944	55,258,565	1960	352,008,363	1977	1,826,490,242
1945	56,905,582	1961	374,423,310	1978	2,094,166,147
1945	58,347,067	1962	383,717,313	1979	2,353,857,341
1946	75,483,028	1963	422,532,658	1980	2,624,812,872
1947	92,519,170	1964	468,242,593	1981	2,911,453,072
1948	101,587,629	1965	523,598,667	1982	3,161,547,531
1949	102,947,474	1966	585,583,839	1983	3,389,302,926
1950	117,893,677	1967	641,167,446	1984	3,818,550,405
1951	145,306,177	1968	703,269,838	1985	4,373,971,602
1952	220,504,541	1969	795,124,610	1986	4,739,023,189
1953	210,038,057	1970	904,279,429	1987	5,090,622,068
1954	216,092,267	1971	949,145,999		
1955	226,226,195	1972	1,145,093,584		

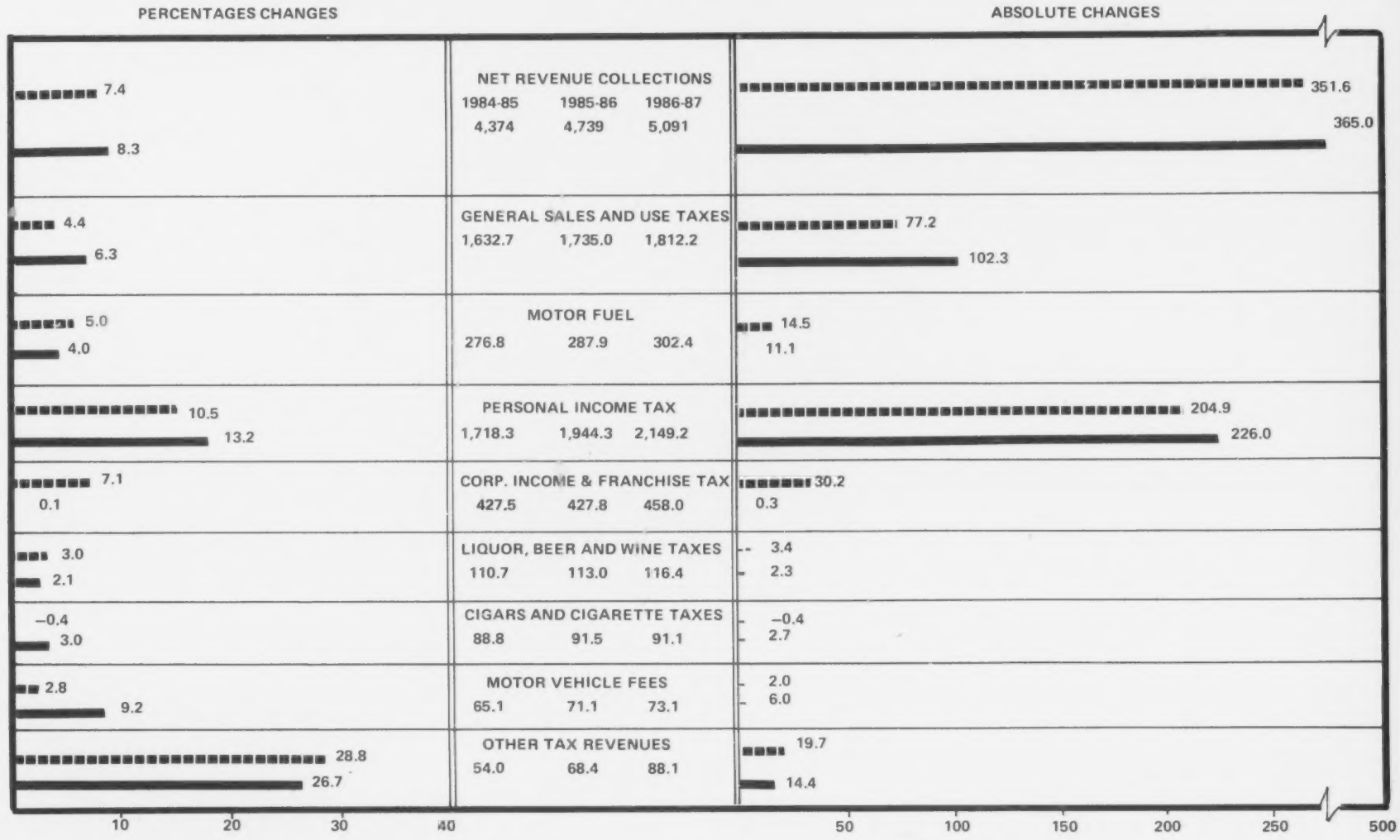
MONTHLY REVENUE DEPARTMENT COLLECTIONS

MONTH	FYE 1984	FYE 1985	FYE 1986	FYE 1987	FYE 1988
July	$223,621,148	$283,875,687	$333,428,533	$356,467,733	$384,274,308
August	301,847,643	360,573,600	392,731,514	410,794,057	449,407,121
September	323,816,622	393,668,139	429,844,710	456,548,495	501,993,755
October	275,537,918	317,686,167	344,149,885	360,678,714	410,547,543
November	320,935,132	360,907,851	390,228,463	415,510,516	473,429,341
December	303,239,151	348,245,109	378,281,826	407,719,798	
January	360,229,668	405,621,310	439,926,507	468,747,724	
February	291,519,328	342,979,881	373,288,790	405,368,535	
March	263,516,938	293,212,518	318,954,307	363,939,500	
April	381,848,311	440,335,598	460,589,707	498,184,848	
May	381,946,321	437,196,212	458,405,059	489,872,854	
June	394,805,303	389,252,914	435,560,031	460,079,569	

SOURCE: Controller's Office, Georgia Department of Revenue

CHART 1.– CHANGES IN MAJOR STATE TAX REVENUES, REVENUE DEPARTMENT, FISCAL YEAR ENDED IN 1985, 1986, and 1987

(Dollar amounts in millions)



* CHANGES WERE COMPUTED FROM UNROUNDED FIGURES

TABLE H-2.—NET REVENUE COLLECTIONS BY KIND OF TAX, GEORGIA DEPARTMENT OF REVENUE FOR FISCAL YEARS ENDED IN 1985, 1986 AND 1987

(Net of Commissions and Refunds (1)

		Dollar amounts for fiscal years ending June 30		
		1985	1986	1987
Motor fuels	(2)	277,312,442.68	287,931,602.38	302,451,676.93
Cigar and cigarette		88,763,649.51	91,536,381.26	91,061,229.83
Liquor		38,748,159.72	37,814,783.28	38,267,398.58
Beer		58,310,270.16	59,662,899.27	62,019,932.98
Wine		13,634,525.09	15,541,817.57	16,134,053.73
SELECTIVE SALES TAX		476,769,047.16	492,487,483.76	509,934,292.05
GENERAL SALES AND USE TAXES	(4)	1,632,726,816.52	1,734,957,597.87	1,812,267,122.71
PERSONAL INCOME TAXES		1,718,317,032.50	1,944,294,477.39	2,149,234,824.50
Financial Institutions occupation tax		2,968,413.89	3,844,966.19	5,384,102.86
Corporation license (franchise taxes)		12,268,788.93	13,776,334.50	14,252,281.53
Corporation income taxes		415,282,899.47	414,050,958.74	443,791,620.89
CORPORATION INCOME AND LICENSE TAXES		430,520,102.29	431,672,259.43	463,428,005.28
License tags	(3)	58,601,157.23	61,196,959.20	62,734,380.02
Title registration fees		6,488,530.30	9,888,809.50	10,391,239.00
MOTOR VEHICLE FEES		65,089,687.53	71,085,768.70	73,125,619.02
ESTATE TAXES		15,561,896.55	25,798,021.66	30,289,175.99
General Property digest (real and tangible personal)		11,364,169.66	13,046,124.21	15,241,559.75
Public utilities, ad valorem tax		1,457,301.77	1,189,128.39	1,204,130.36
Public Service Commission (utility fees)		560,120.31	555,717.80	563,890.98
Intangible property tax		83,556.82	100,725.24	127,045.14
Intangibles, recording fees		248,750.23	295,119.66	458,725.94
Interest and other property tax revenues		232,211.06	190,953.86	180,832.08
PROPERTY TAXES		13,946,109.85	15,377,769.16	17,776,184.25
Fuel (mileage tax)	(-)	462,269.08	13,918.64	(-) 65,466.35
Motor fuel truck fees		2,397,364.37	2,799,977.76	2,887,173.70
Highway use tax		2,689,971.83	IN ESCROW	IN ESCROW
MOTOR CARRIERS, TAXES AND FEES		4,625,067.12	2,813,896.40	2,821,707.35
Liquor dealers, licenses		375,125.00	436,850.00	421,150.00
Beer dealers, licenses		719,825.00	743,350.00	754,150.00
Cigar and cigarette dealers, licenses		12,530.00	11,400.00	7,190.00
Wine dealers, licenses		519,825.00	561,175.00	581,600.00
Motor fuel distributors' fees		7,505.00	8,425.00	7,640.00
Contractors fees		4,960.00	3,300.00	2,850.00
Property transfer fees		94,250.97	120,477.00	119,599.64
Local Sales Tax 1% collection fees		4,928,199.95	6,362,756.55	7,318,324.64
Other collections		9,753,621.29	12,288,181.36	22,532,632.78
OTHER TAXES OR FEES		16,415,842.21	20,535,914.91	31,745,137.06
TOTAL NET REVENUE COLLECTIONS		4,373,971,601.73	4,739,023,189.28	5,090,622,068.21

(1) Commissions authorized by law for collecting and assessing totaled $56,638,476.89 in FYE 1985, $59,799,574.39 in FYE 1986, and $62,656,322.44 in FYE 1987. Refunds paid through the Department of Administrative Services totaled $356,687,207.01 in FYE 1985, $394,883,415.12 in FYE 1986, and $473,340,048.05 in FYE 1987.

(2) Amounts for motor carrier fuel (mileage) tax are included in "motor fuel taxes" amounts shown in Chart 1.

(3) Total excludes accounts receivable (law allows the purchase of certain tags on a quarterly installment basis).

(4) Total includes Motor Fuel Sales Tax of $103,655,198.05 in FYE 1985, $102,108,104.28 in FYE 1986, and $80,346,936.90 in FYE 1987.

CHART 2. — TEN YEAR TREND IN GEORGIA'S TOTAL STATE TAX REVENUES BY MAJOR SOURCE

(Fiscal year ended June 30 of year shown)

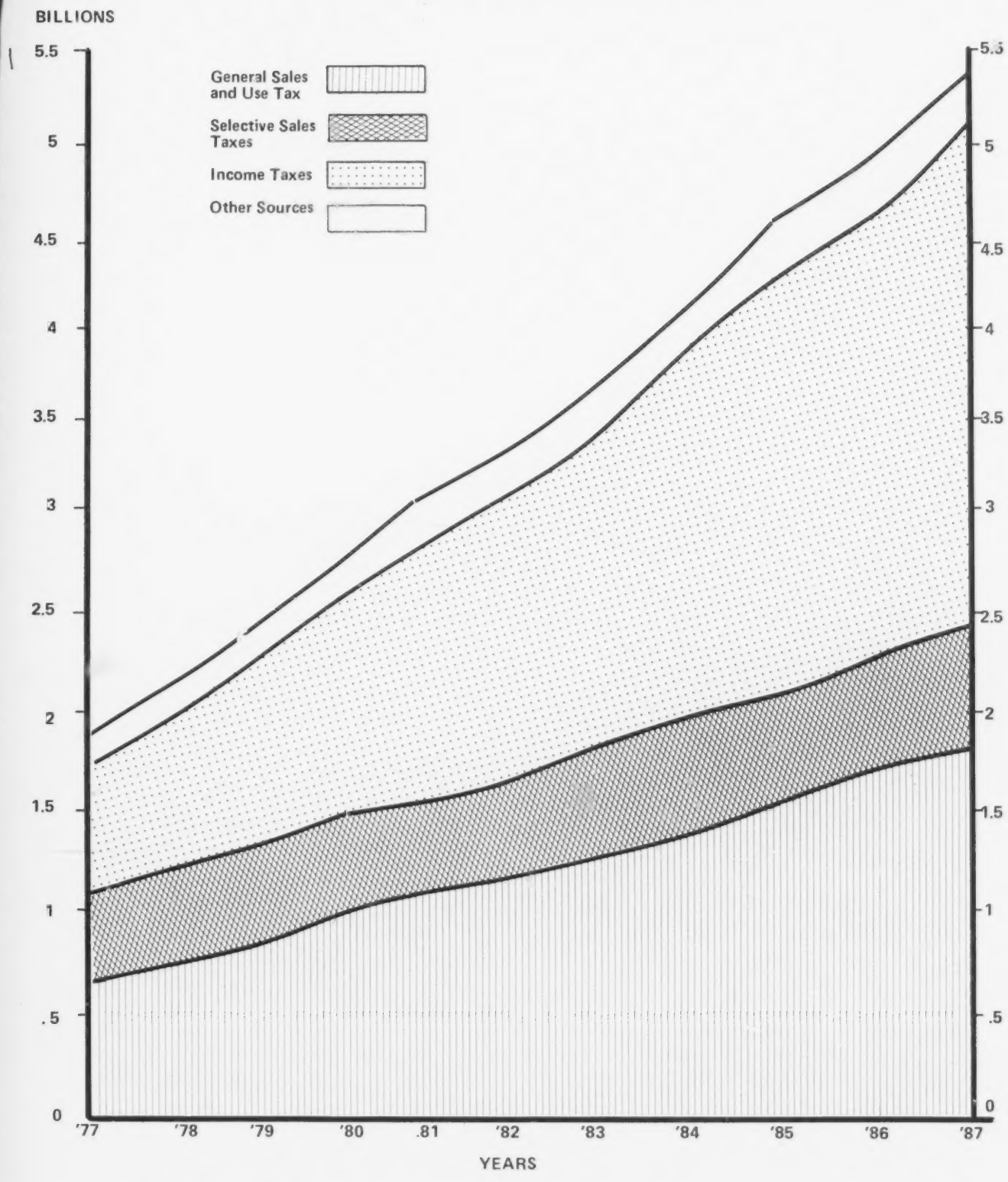


TABLE H-3.—TREND IN GEORGIA'S TOTAL STATE TAX REVENUES BY MAJOR SOURCE 1977 — 1987
(Millions of dollars)

Fiscal Year	Department of Revenue	Other Agencies	Grand Total (1)	Breakdown of grand total by major source			
				General Sales and Use	Selective Sales Taxes	Income Taxes (2)	Other Taxes or Fees
1977	1,826	75	1,901	686	446	673	96
1978	2,094	85	2,179	791	480	807	100
1979	2,354	89	2,443	892	497	955	99
1980	2,625	97	2,721	1,006	497	1,112	106
1981	2,911	103	3,014	1,108	497	1,289	120
1982	3,162	114	3,276	1,189	503	1,451	133
1983	3,389	110	2,499	1,271	507	1,581	140
1984	3,819	126	3,945	1,461	537	1,780	167
1985	4,374	142	4,516	1,633	568	2,134	181
1986	4,739	157	4,896	1,735	591	2,358	212
1987	5,091	216	5,307	1,821	664	2,593	229
1977	96.1%	3.9%	100%	36.1%	23.5%	35.4%	5.0%
1987	95.9%	4.1%	100%	34.3%	12.5%	48.9%	4.3%

(1) Because of rounding, detail may not add to totals; percentages computed from unrounded figures.
(2) Since January 1966 corporation license taxes have been reported on a combined form with corporation income taxes and, because of reporting errors, a precise separation is not available.

TABLE H-4. — COMPARATIVE TRENDS IN GEORGIA'S PERSONAL INCOME AND STATE INCOME TAX RECEIPTS, 1970 TO 1987

Fiscal Year ending June 30 (1)	Total personal income		Personal income tax receipts		"Income elasticity ratio" (2)
	Amount (millions of $)	Change from prior year (%)	Net amount ($1,000)	Change from prior year (%)	
1970	14,328	12.4	164,553*	18.2	1.468
1971	15,551	8.5	183,353	11.4	1.341
1972	17,058	9.7	232,785	27.0	2.784
1973	19,256	12.9	285,091	22.5	1.744
1974	21,881	13.6	340,705	19.5	1.434
1975	24,153	10.4	373,454	9.6	.923
1976	25,942	7.4	413,188	10.6	1.432
1977	28,966	11.7	495,616	20.0	1.709
1978	32,071	10.7	604,084	21.9	2.047
1979	36,442	13.6	729,479	20.8	1.529
1980	41,027	12.6	872,836	19.7	1.563
1981	45,812	11.7	1,037,181	18.8	1.607
1982	51,830	13.1	1,181,832	13.9	1.061
1983	55,803	7.7	1,342,051	13.6	1.766
1984	61,254	9.8	1,466,066	9.2	.939
1985	68,992	12.6	1,718,317	17.2	1.365
1986	75,508	9.4	1,944,294	13.2	1.404
1987	82,078	8.7	2,149,235	10.5	1.207

*Excludes "windfall" of $20,462,636 to keep from distorting series in 1970 and $7,110,000 in 1972.
(1) Personal income amounts are for immediately preceding calendar year.
(2) Ratio of the percentage change in tax receipts to percentage change in personal income. This is a measure of the sensitivity of personal income tax revenue to changes in personal income. A ratio of 1,000 would indicate identical rates of change for income and tax yield.

Sources: U.S. Department of Commerce, Office of Business Economics; and Georgia Department of Revenue.

CHART 3

GEORGIA AND SOUTHEAST

PER CAPITA PERSONAL INCOME AS A PERCENT OF UNITED STATES

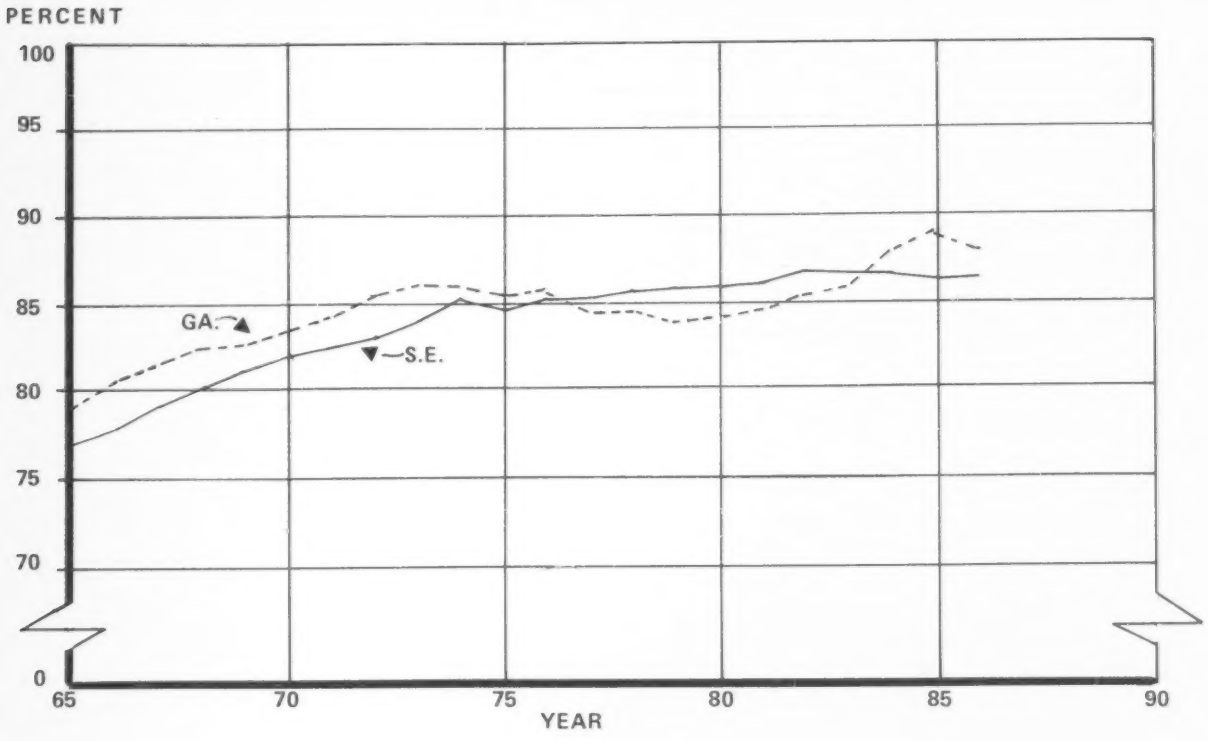
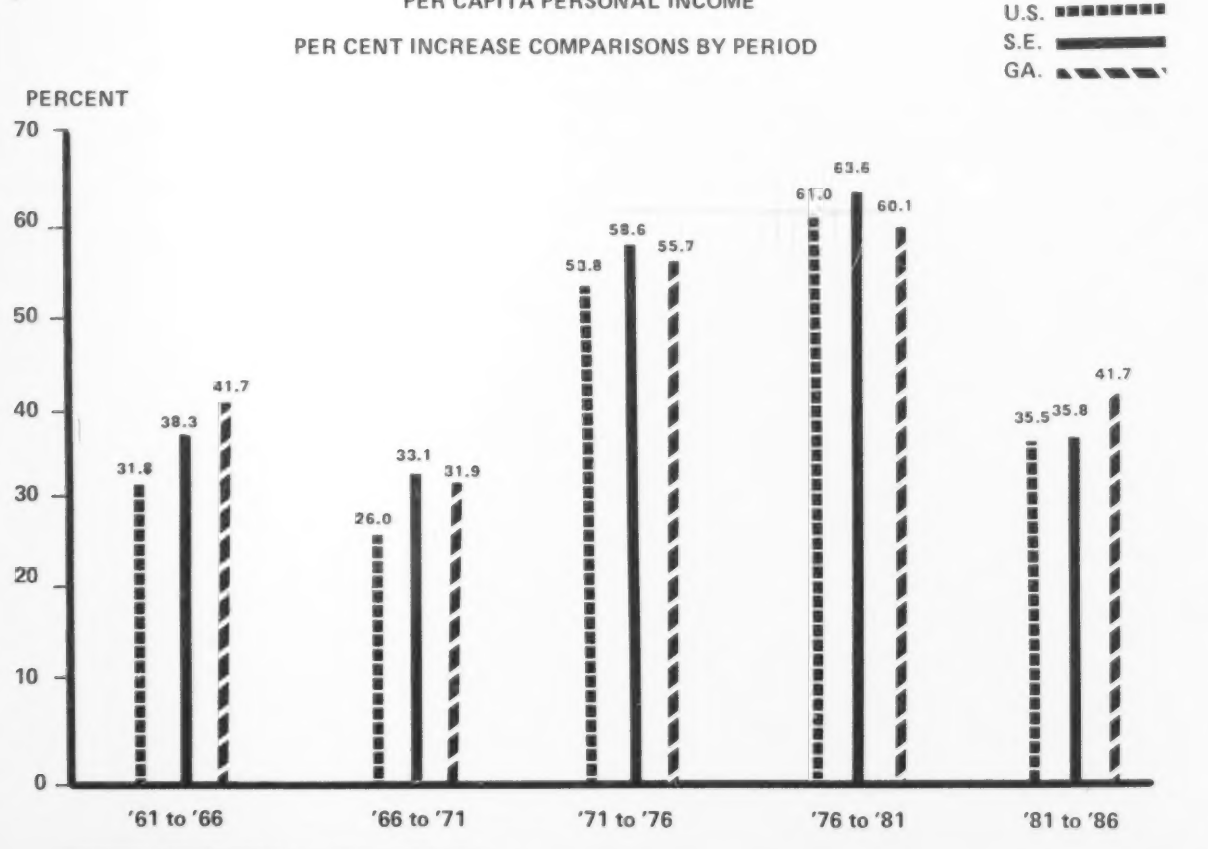


CHART 4

PER CAPITA PERSONAL INCOME

PER CENT INCREASE COMPARISONS BY PERIOD



SOURCE: August 1987 Survey of Current Business

CHART 5

GEORGIA AND SOUTHEAST

TOTAL PERSONAL INCOME AS A PERCENT OF UNITED STATES

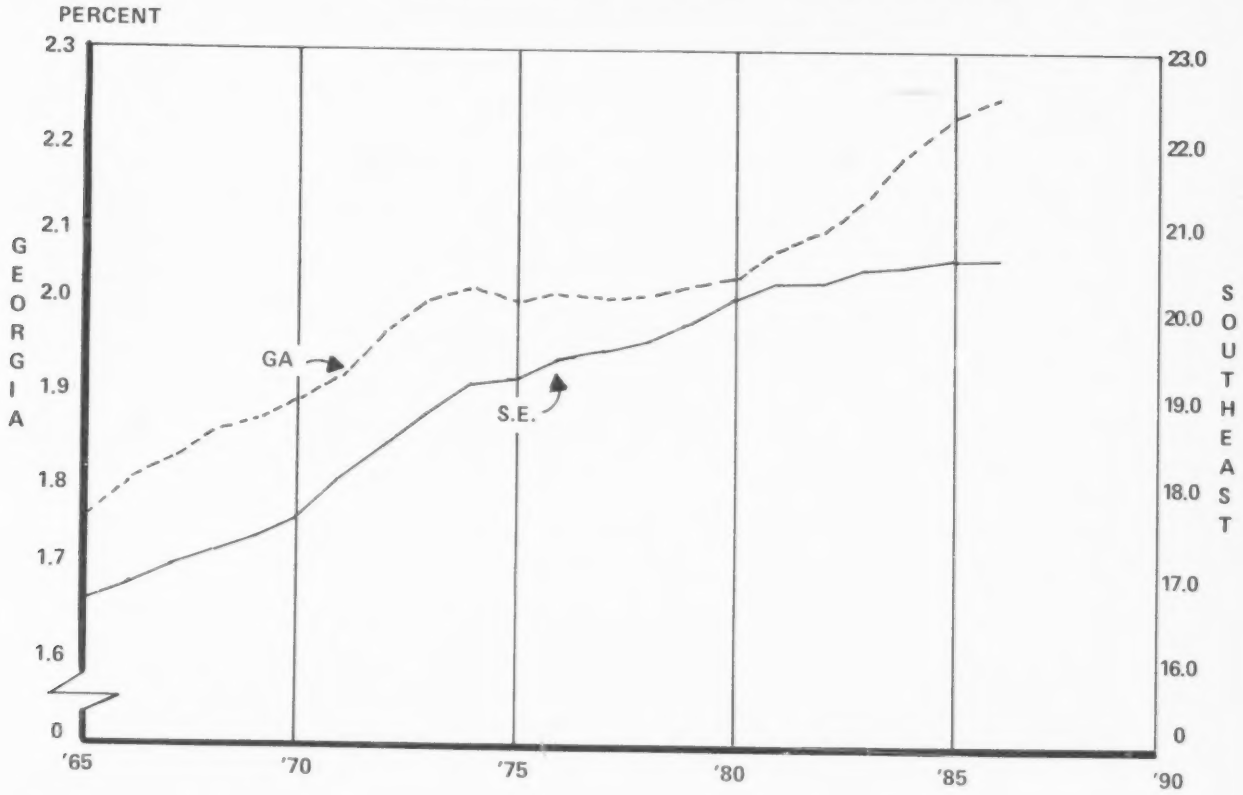
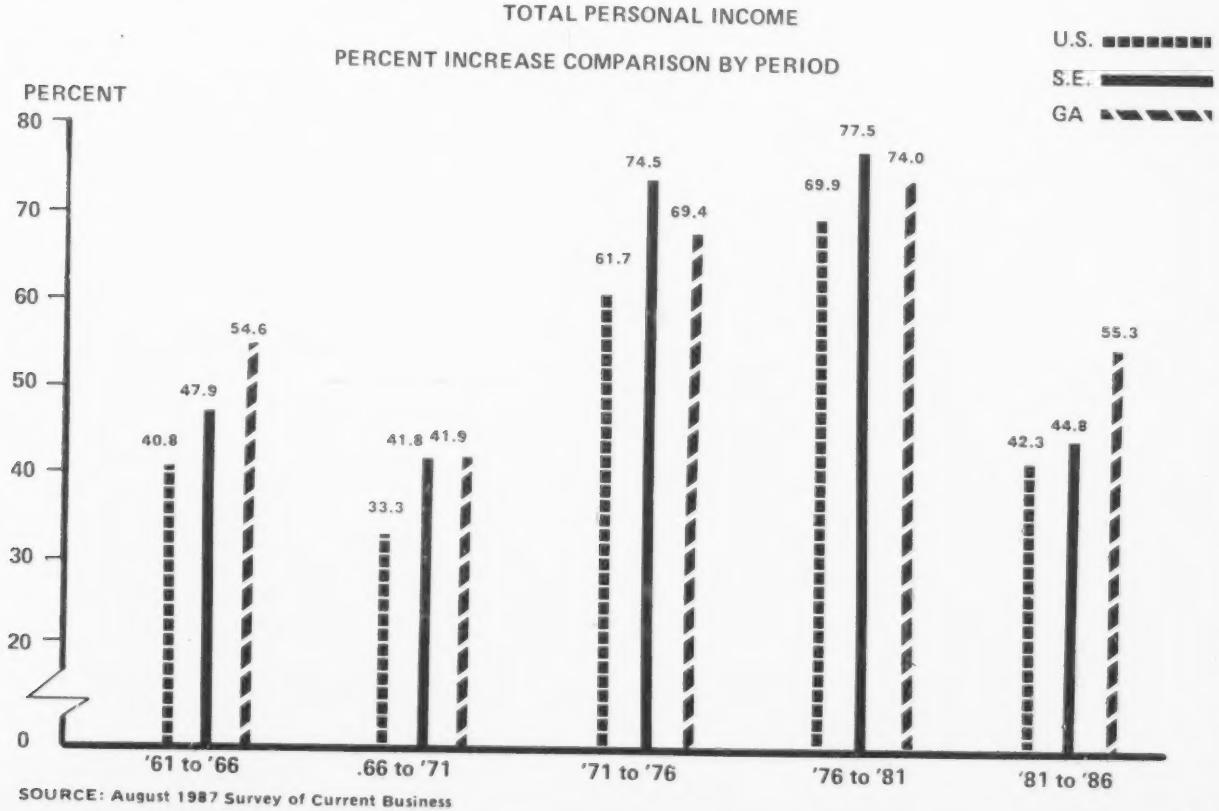


CHART 6

TOTAL PERSONAL INCOME

PERCENT INCREASE COMPARISON BY PERIOD

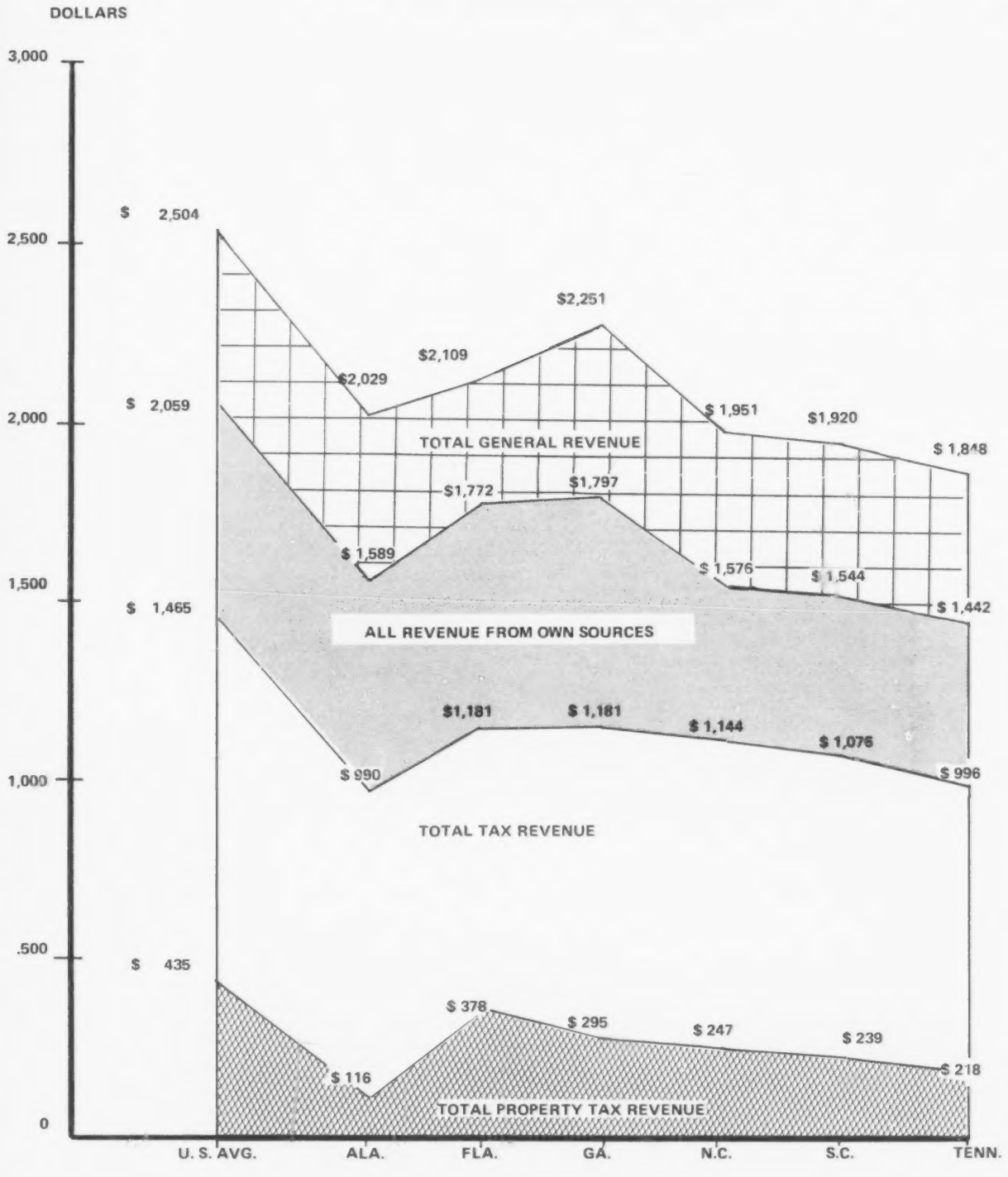


SOURCE: August 1987 Survey of Current Business

PER CAPITA AMOUNTS OF SELECTED ITEMS

CHART 7

1984-85 STATE AND LOCAL REVENUE COMPARISONS

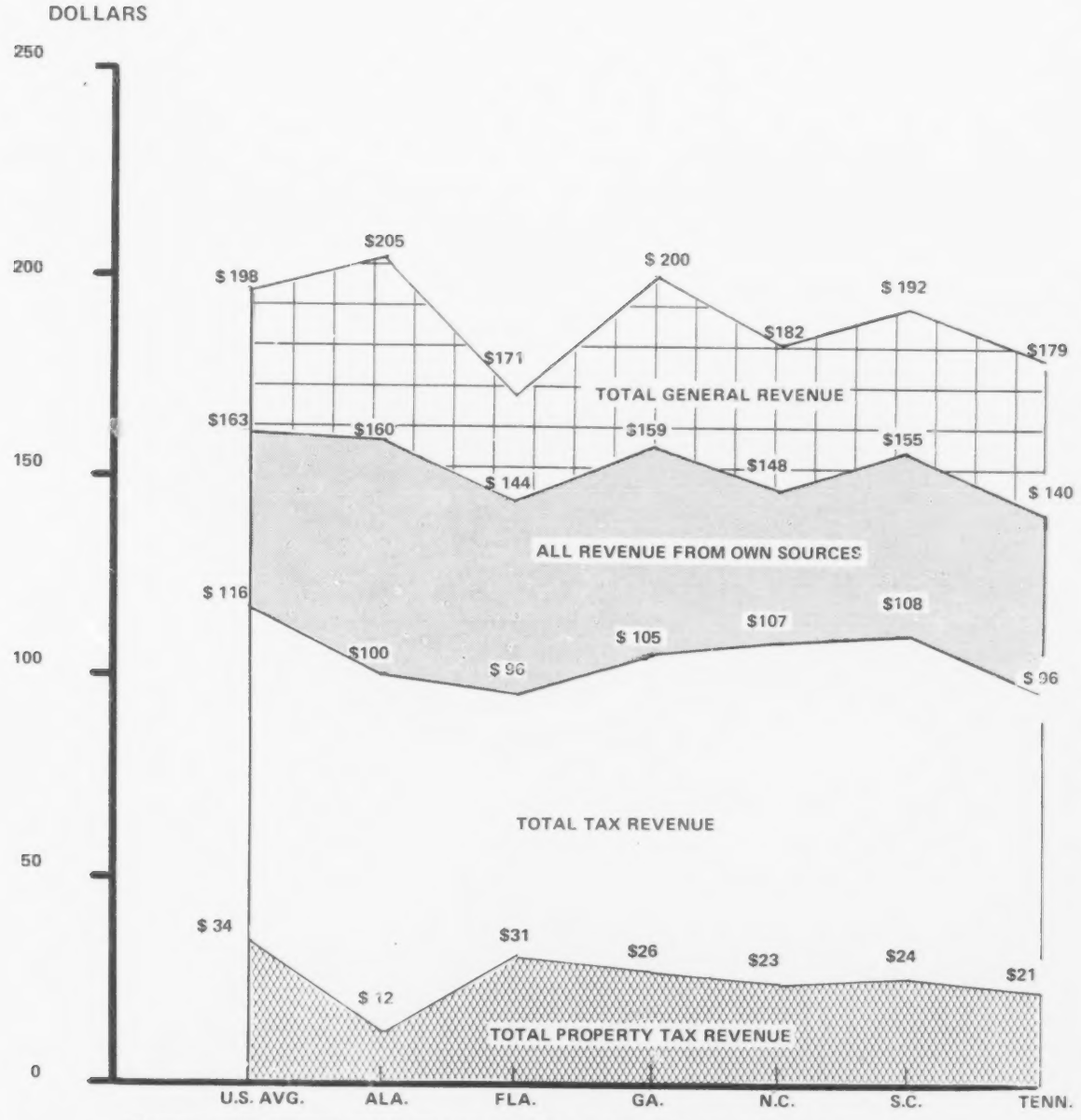


SOURCE: GOVERNMENT FINANCES/ GF-85 NO. 5 – BUREAU OF THE CENSUS

GENERAL REVENUE PER $1,000 OF PERSONAL INCOME

CHART 8

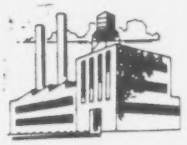
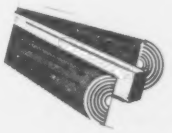
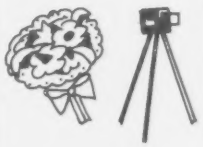
1984-85 STATE AND LOCAL REVENUE COMPARISONS



SOURCE: GOVERNMENT FINANCES / GF – 85 NO. 5 – BUREAU OF THE CENSUS

Table 1. - SALES AND USE TAX REVENUES BY BUSINESS GROUP, FISCAL YEAR ENDED JUNE 30,1987

(Because of rounding, detail may not add to totals)

General Merchandise $ 235,739,447	Food $ 391,409,457	 Manufacturers $ 116,605,683	Utilities $ 235,070,756	 Lumber $ 139,708,904
Apparel $ 46,804,754	 Miscellaneous $ 109,458,302	Services $ 140,538,408	Automotive $ 302,064,935	Furniture $ 106,377,857

TOTAL ALL GROUPS	$ 1,823,795,023.58
Accounting adjustments net	(–) 11,527,900.87
TOTAL "NET COLLECTIONS"	1,812,267,122.71
Vendor discount	53,591,273.82
Adjusted total revenue	1,865,858,396.53

NOTE: Data is for 3% State rate, excludes 1% for local areas.

TABLE 2.——ADJUSTED GROSS SALES AND USE TAX RECEIPTS* BY BUSINESS GROUP, 1986 WITH INDEX OF CHANGE

(CALENDAR YEARS OF BUSINESS ACTIVITY)

BUSINESS GROUP	SALES TAX ($)	USE TAX ($)	INDEX (1977 = 100)					
			SALES TAX			USE TAX		
			1984	1985	1986	1984	1985	1986
Food	381,226,896	4,174,928	208	210	236	290	305	394
Apparel	45,606,080	401,868	205	222	246	354	305	949
General Merchandise	228,690,243	3,645,642	192	201	207	282	287	285
Automotive	303,803,433	3,358,709	202	217	215	209	297	168
Furniture, home furnishings, etc.	99,263,668	5,039,522	261	297	305	521	637	733
Lumber, building, contractors	126,766,233	13,668,814	365	413	446	74	81	82
Services	142,206,957	4,007,873	230	260	315	317	390	369
Manufacturers	75,372,811	42,606,184	200	224	248	218	210	206
Utilities (including transportation)	132,977,916	76,897,683	237	229	210	235	233	248
All other (Miscellaneous)	90,576,994	13,568,220	228	238	268	169	196	209
TOTAL	1,626,491,232	167,369,443	218	233	245	197	202	207

*Adjusted gross sales tax receipts relate directly to taxable sales in Georgia by Georgia firms. Gross use tax receipts relate directly to taxable purchases by Georgia firms from suppliers outside Georgia. The above tax amounts represent three percent of gross taxable sales (or purchases), with adjustments for vendors compensation paid, penalty and interest payments, refunds, returned checks, overpayments, and underpayments.

TABLE 3 – GROWTH TREND OF PERSONAL INCOME TAX

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
1971	1,339,440	12,138,910,182	5,725,852,003	195,576,948
1972	1,438,067	14,164,826,058	7,147,540,387	253,680,538
1973	1,478,586	14,859,857,353	7,892,306,717	288,763,782
1974	1,565,501	16,819,133,491	9,263,429,282	348,955,287
1975	1,564,756	17,476,066,428	9,718,161,440	371,686,108
1976	1,652,395	19,603,356,335	11,395,151,806	449,918,680
1977	1,725,254	21,549,295,562	13,186,306,090	534,564,434
1978	1,809,689	24,463,751,255	15,438,847,299	648,023,769
1979	1,898,767	27,647,850,110	18,025,369,427	781,341,881
1980	1,949,947	30,808,901,457	20,647,277,254	918,162,124
1981	2,022,019	34,254,338,431	23,429,341,151	1,068,935,896
1982	2,037,512	36,730,568,217	25,559,712,006	1,198,733,931
1983	2,100,137	40,189,744,005	28,255,634,758	1,345,337,541
1984	2,220,361	44,832,426,607	32,142,678,582	1,555,489,821
1985	2,310,052	49,028,039,229	35,445,198,884	1,741,511,900

NUMERICAL INCREASE ANNUALLY

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
1972	98,627	2,025,915,876	1,421,688,384	58,103,590
1973	40,519	695,031,295	744,766,330	35,083,244
1974	86,915	1,959,276,138	1,371,122,565	60,191,505
1975	— 745	656,932,937	454,732,158	22,730,821
1976	87,639	2,127,289,907	1,676,990,366	78,232,572
1977	73,359	1,945,939,227	1,791,154,284	84,645,754
1978	84,435	2,914,455,693	2,252,541,209	113,459,335
1979	89,078	3,184,098,855	2,586,522,128	133,318,112
1980	51,180	3,161,051,347	2,621,907,827	136,820,243
1981	72,072	3,445,436,974	2,782,063,897	150,773,772
1982	15,493	2,476,229,786	2,130,370,855	129,798,035
1983	62,625	3,459,175,788	2,695,922,752	146,603,610
1984	120,224	4,642,802,826	2,887,043,824	210,152,280
1985	89,691	4,195,612,622	3,302,520,302	186,022,079

PERCENTAGE INCREASE ANNUALLY

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
1972	7.36%	16.68%	24.82%	29.70%
1973	2.82%	4.91%	10.42%	13.83%
1974	5.88%	13.19%	17.37%	20.84%
1975	– 0.05%	3.91%	4.91%	6.51%
1976	5.60%	12.17%	17.26%	21.05%
1977	4.42%	9.93%	15.72%	18.81%
1978	4.89%	13.52%	17.08%	21.22%
1979	4.92%	13.02%	16.53%	20.57%
1980	2.69%	11.43%	14.55%	17.51%
1981	3.70%	11.18%	13.47%	16.42%
1982	0.77%	7.23%	9.09%	12.14%
1983	3.07%	9.42%	10.55%	12.23%
1984	5.73%	11.55%	13.76%	15.62%
1985	4.05%	9.36%	10.27%	11.96%

NOTE: Returns are filed the year after earning. Statistical data is available the year after returns are filed.

Table 4.—MOTOR FUELS AND MOTOR CARRIERS: DETAILED REVENUE DATA FOR FISCAL YEAR ENDED IN 1987

MOTOR FUELS

GROSS TAXABLE GALLONAGE BY PRODUCT	
Gasoline	3,319,551,915
Diesel fuel	727,464,818
Liquefield	11,434,267
Total, motor fuels	4,058,451,000
TAX REVENUES BY PRODUCT (DOLLARS	
Gross collections	
Gasoline	251,074,003.38
Diesel fuel	54,524,743.00
LPG	853,200.00
Subtotal	306,451,946.38
Penalties and interest	227,299.91
Total	306,679,246.29
COMMISSIONS DEDUCTED BY DEALERS AND DISTRIBUTORS	
Gasoline	1,826,932.39
Diesel fuel	390,235.00
LPG	5,660.00
Total	2,222,827.39
REFUNDS AND OTHER ACCOUNTING ADJUSTMENTS	1,777,442.06
Tax revenue, motor fuels, net of commissions and refunds	302,451,676.93

MOTOR CARRIERS

SOURCE AND AMOUNT OF REVENUE (DOLLARS)	
Motor carrier fuel (mileage) tax	
Gross tax receipts	3,820,122.05
Interest and penalties	94,471.13
Subtotal	3,914,593.18
Adjustments (refunds, etc.)	3,980,059.53
Net receipts, mileage tax	(-) 65,466.35
MOTOR FUEL TRUCK REGISTRATION FEES	
Gross fees, 1986 decals	104,004.00
Gross fees, 1987 decals	1,651,380.00
Subtotal	1,755,384.00
Adjustments, net	1,131,789.70
Net receipt, motor fuel truck fees	2,887,173.70
MOTOR CARRIERS HIGHWAY USE TAX	
Truck and trailer registration fees	
Highway and use trips fees	
Adjustments, net	
Net receipts, highway use tax	IN ESCROW
Total net receipts motor carriers tax and fees	2,821,707.35
MOTOR FUEL DISTRIBUTORS	
Net receipts, motor fuel distributors' fees	7,640.00

TABLE 5 — GEORGIA PERSONAL INCOME TAX -- RETURNS BY INCOME CLASS -- -- 1985 INCOME

GA	A G I	NO RETS.	% TOT RETS.	NET TAXABLE INC.	% TOTAL NTI	AVERAGE NTI	TOTAL TAX	AVG. TAX	NO DEP.
OVER	100,000	26,854	1.2	3,865,052,413	10.9	143,928.37	252,271,303	9,394.18	46,269
OVER	50,000	158,020	6.8	7,606,756,212	21.5	48,137.93	418,124,823	2,646.02	229,964
OVER	30,000	374,530	16.2	10,389,818,115	29.3	27,740.95	526,955,447	1,406.98	472,339
OVER	25,000	156,180	6.8	2,980,481,366	8.4	19,083.63	140,136,248	897.27	168,566
OVER	20,000	186,617	8.1	2,807,797,598	7.9	15,045.78	126,082,818	675.62	177,600
OVER	15,000	238,159	10.3	2,633,965,882	7.4	11,059.69	103,990,312	436.64	197,521
OVER	14,000	56,733	2.5	501,631,107	1.4	8,841.96	17,787,179	313.52	43,923
OVER	13,000	59,227	2.6	476,323,523	1.3	8,042.34	16,285,618	274.97	44,133
OVER	12,000	61,894	2.7	455,222,511	1.3	7,354.87	14,801,043	239.14	45,333
OVER	11,000	63,635	2.8	423,847,706	1.2	6,660.61	13,044,237	204.99	44,265
OVER	10,000	65,865	2.9	386,415,375	1.1	5,866.78	11,139,153	169.12	44,822
OVER	9,000	67,712	2.9	341,490,153	1.0	5,043.27	9,247,851	136.58	44,158
OVER	8,000	68,754	3.0	289,853,337	.8	4,215.80	7,059,690	102.68	42,575
OVER	7,000	69,702	3.0	232,325,514	.7	3,333.13	5,082,793	72.92	41,506
OVER	6,000	68,743	3.0	172,323,882	.5	2,506.78	3,334,014	48.50	36,839
OVER	5,000	67,659	2.9	126,859,892	.4	1,874.99	2,191,480	32.39	30,048
OVER	4,000	66,052	2.9	75,743,723	.2	1,146.73	1,081,251	16.37	24,813
OVER	3,000	65,663	2.8	37,685,353	.1	573.92	313,567	4.78	17,178
OVER	2,000	62,308	2.7	6,899,903	.0	110.74	58,277	.94	12,443
OVER	1,000	57,755	2.5	5,621,181	.0	97.33	215,671	3.73	8,949
TO	1,000	267,990	11.6	1,629,084,138	4.6	6,078.90	72,309,125	269.82	146,453
TOTALS		2,310,052		35,445,198,884		15,343.90	1,741,511,900	753.88	1,919,697

COUNTY NO TOT

TITLE OF FIELD	NUMBER	$ AMOUNT
FED. AGI	2154,396	49,609,551,747
ADJ TO FED	23,538	125,748,340
ADJ TO FED	528,813	708,071,749CR
GA. AGI	2153,822	49,028,039,229
DEDUCTIONS	1922,944	9,635,456,274
ITEMIZED	967,460	7,064,684,863
WITHHELD	2008,983	1,680,444,938
CR FROM EST	131,443	210,457,243
LOW INC CR	30,601	645,763
TOTAL CREDIT	2110,212	1,913,240,589
NO. G2S FOUND	2466,059	
NO DEPENDS	1919,697	
TP OVER 65	187,475	
ADJUSTMENTS	36,419	4,211,576

STATISTICS FOR 1985 - SECTION 1 - BY COUNTY

FOR OTHER YRS.	NUMBER	$ AMOUNT
TOTAL RETURNS	35,200	
TOTAL TAX	10,919	3,685,815
TOTAL WITHHELD	27,446	7,715,053
TOTAL PENALTY	9,979	801,526
TOTAL INTEREST	9,972	679,944
	RESIDENT RETS	NON--RES RETS
JOINT	1033,840	56,125
SEPARATE	23,928	2,470
SINGLE	881,655	21,945
HEAD-3000	265,274	5,456
HEAD-1500	19,065	1,216

Table 6.—DETAILS OF REVENUE FROM SELECTIVE EXCISE TAXES AND BUSINESS LICENSE FEES, FISCAL YEAR ENDED IN 1987

SOURCE OF REVENUE	AMOUNT
BEER	
Beer taxes	$ 61,851,288.45
Fines and forfeitures	168,644.53
Total	62,019,932.98
CIGAR AND CIGARETTE	
Stamp sales	90,783,836.12.
Additional tax	—
Fines and forfeitures	277,393.71
Total	91,061,229.83
LIQUOR	
Stamp sales	38,173,079.27.
Additional tax	—
Fines and forfeitures	94,319.31
Total	38,267,398.58
"MOTOR FUELS" (table 4)	302,451,676.93
WINE	
Wine taxes	15,936,701.79
Additional tax	—
Fines and forfeitures	197,351.94
Total	16,134,053.73
TOTAL, SELECTIVE EXCISE TAXES	509,934,292.05

*All figures are net of refunds and commissions

SOURCE OF REVENUE	AMOUNT
BEER DEALERS	
Other licenses	$ 3,775.00
Wholesaler licenses	41,000.00
Retailer licenses	687,550.00
Penalties	21,825.00
Net total, beer dealers	754,150.00
CIGAR AND CIGARETTE DEALERS	
Wholesaler licenses	6,100.00
Manufacturer representative licenses	1,090.00
Net total, C/C dealers	7,190.00
LIQUOR DEALERS	
Foreign Producer's Licenses	9,000.00
Domestic Producers	2,000.00
Wholesalers licenses & permits	44,000.00
Retailer licenses	355,800.00
Penalties	10,350.00
Net total, liquor dealers	421,150.00
WINE DEALERS	
Manufacturers and Importers	6,250.00
Wholesaler license	48,000.00
Retailer licenses	513,150.00
Penalties	14,200.00
Net total, wine dealers	581,600.00
Other license revenue	124,217.95
NET TOTAL, BUSINESS LICENSES FEES	1,888,307.95

Table 7. — SUMMARY OF REVENUES FROM MOTOR VEHICLE TAGS, TITLES, AND RELATED ITEMS FOR FISCAL YEARS ENDED IN 1985, 1986 AND 1987

(Because of rounding, dollar detail may not add to totals)

SOURCE OF REVENUE	Fiscal Year Ended June 30		
	1985	1986	1987
TOTAL AMOUNT OF NET * REVENUE (DOLLARS)	65,089,688	71,085,768.70	73,125,619.02
Tags, total	58,601,157	61,196,959.20	62,734,380.02
Sold by counties	37,192,062	36,928,485.50	39,320,032.50
Sold at State Office	21,409,095	24,268,473.70	23,414,347.52
Titles, total	6,488,530	9,888,809.50	10,391,239.00
Sold by Counties	2,287,185	3,805,263.50	4,024,748.00
Sold at State Office	2,496,102	4,205,877.00	4,347,210.00
Penalties and Adjustments	1,705,243	1,877,669.00	2,019,281.00

*Net revenue amounts take account of refunds commissions retained by county tag agents and other accounting adjustments.

Table 8.—NUMBER OF MOTOR VEHICLE TAGS SOLD, BY MAJOR CATEGORY AND NUMBER OF TITLES SOLD IN CALENDAR YEARS 1984, 1985 AND 1986

SOURCE OF REVENUE	1984	1985	1986
TITLES SOLD, TOTAL NUMBER	1,630,091	1,681,743	1,746,230
By counties	825,405	836,817	881,412
At State Office	804,682	844,932	864,818
LICENSE TAGS SOLD, TOTAL NUMBER	4,909,490	5,041,913	5,140,487
By counties	4,739,558	5,038,158	5,139,574
At State Office	169,490	3,755	913
TAGS BY MAJOR CATEGORY			
Passenger cars, total	3,234,126	3,376,026	3,410,198
Motorcycles, total	109,791	89,556	84,543
Trucks, total	1,030,647	1,186,311	1,246,913
Trailers, total	349,292	379,120	391,173
OTHER MOTOR VEHICLE TAGS	15,702	7,171	7,660

Table 9.—TAXABLE VALUES AND TAX RATES, STATE OF GEORGIA FOR GENERAL PROPERTY AND PUBLIC UTILITIES, SELECTED YEARS, 1900 - 1986

Year	State rate (per $1000 value)	Net Taxable values (in thousands of dollars)				
		Grand Total	Public utilities	General property (net of exemptions)		
				Total	Real Estate	Personalty
1900	5.26	433,324	45,169	388,154	237,548	150,007
1910	5.00	766,887	124,337	642,550	389,394	253,156
1920	5.00	1,346,883	165,410	1,181,473	714,151	467,322
1930	5.00	1,303,460	216,232	1,087,228	776,073	311,155
1940	5.00	917,613	165,146	752,467	500,610	251,857
1950	5.00	1,487,322	247,148	1,240,174	669,405	570,769
1960	.25	3,031,874	423,707	2,608,168	1,560,867	1,047,301
1965	.25	4,933,618	597,128	4,336,490	2,780,518	1,555,971
1970	.25	11,148,618	1,157,333	9,991,285	6,945,928	1,045,457
1971	.25	11,858,098	1,293,035	10,565,063	7,468,520	3,096,543
1972	.25	15,575,862	1,503,348	14,072,514	10,473,067	3,599,447
1973	.25	18,658,879	1,839,652	16,819,227	12,550,791	4,225,330
1974	.25	21,357,096	2,139,682	19,217,414	14,359,077	4,858,337
1975	.25	23,768,092	2,511,472	21,256,620	15,752,237	5,504,383
1976	.25	25,497,512	2,720,532	22,776,980	16,843,848	5,933,132
1977	.25	27,767,805	2,970,871	24,796,934	18,275,088	6,521,846
1978	.25	29,969,721	3,164,155	26,805,566	19,528,033	7,277,533
1979	.25	34,861,265	3,624,315	31,236,950	22,307,642	8,929,308
1980	.25	39,169,188	3,834,604	35,334,584	25,323,247	10,011,336
1981	.25	43,647,783	4,128,671	39,519,112	29,319,208	10,199,904
1982	.25	48,742,548	4,682,122	44,060,426	32,014,161	12,046,265
1983	.25	53,764,924	5,054,863	48,710,061	35,436,602	13,273,459
1984	.25	56,543,394	5,202,576	51,340,817	36,879,455	14,461,362
1985	.25	63,362,425	5,825,500	57,536,925	41,107,746	16,429,179
1986	.25	71,780,952	7,106,812	64,674,040	47,692,096	16,981,944

Note: Because of rounding, detail may not add to totals.

Table 10.—SUMMARY OF NET PROPERTY TAX COLLECTIONS BY CATEGORY, FISCAL YEAR ENDED IN 1987
(State taxes only, net of refunds and commissions)

Property tax category	Dollars
General property (real and tangible personal)	$ 15,241,559.75
Public utilities, ad valorem tax --	
Airlines	60,203.05
Railroads	53,776.11
Pipeline	33,98[illegible]62
Telephone and telegraph companies	249,152.56
Electric light and power companies	755,513.44
Water and gas companies	37,265.14
Equipment companies	13,236.44
Total, public utilities, ad valorem	1,204,130.36
Intangible recording fees	458,725.94
Intangible property tax	127,045.14
Interest and other property tax revenue	180,832.08
Total	17,212,293.27

TABLE 11.—TABLE VALUES OF GENERAL PROPERTY, PUBLIC UTILITIES AND INTANGIBLES, DOLLARS BY CLASS OF PROPERTY 1985 AND 1986

CLASS OF PROPERTY	ASSESSED VALUES 1985	ASSESSED VALUES 1986	NET CHANGE 1985 TO 1986
GENERAL PROPERTY			
Real Estate	45,743,726,179	50,767,728,000	5,024,001,821
Motor Vehicles	5,400,364,774	6,450,427,000	1,050,062,226
Other personal tangible property	11,028,814,108	12,057,326,000	1,028,511,892
Total, gross value	62,172,905,061	69,275,481,000	7,102,575,939
Exemptions, Homestead, Agriculture and Freeport	4,635,980,000	4,601,441,000	(-) 34,539,000
Total net taxable general property	57,536,925,061	64,674,040,000	7,137,114,939
PUBLIC UTILITIES-GROSS (1)			
Railroads	323,577,000	384,401,000	60,824,000
Telephones	1,260,738,000	1,496,933,000	236,195,000
Electric	4,178,775,000	4,936,093,000	757,318,000
Gas	174,465,000	207,168,000	32,703,000
Pipeline	153,440,000	174,934,000	21,494,000
Flight Equipment	286,053,000	300,510,000	14,457,000
Equipment Car Companies	66,446,000	61,824,000	(-) 4,622,000
Total taxable public utilities (1)	6,443,494,000	7,561,863,000	1,118,369,000
INTANGIBLE PROPERTY DIGESTS (2)			
Stock	7,595,867,210	9,852,522,070	2,256,654,860
Bonds	2,427,549,210	7,121,730,620	4,694,181,410
Money	13,720,753,700	16,534,954,200	2,814,200,500
Notes & Accounts Receivable	33,168,383,100	40,072,198,200	6,903,815,100
Real Estate Mortgage notes Short Term	1,211,850,800	1,156,604,900	(-) 55,245,900
Collateral Security Loans	143,678,400	274,012,760	130,334,360
Other (patents, copyrights, etc.)	2,465,663,600	2,911,512,300	445,848,700
Total Taxable intangible property (2)	60,733,746,020	77,923,535,050	17,189,789,030
Grand Total Taxable Value (1)	124,714,165,081	150,159,438,050	25,445,272,969

(1) Gross utility value includes pollution control and motor vehicles which are excluded from net utility digest.

(2) These figures are computer prepared without consideration for charge-offs or refunds.

Table 12. — 1985 PERSONAL INCOME TAX DATA — 1985 EARNINGS BY COUNTY OF RESIDENCE

(Money Amounts in Dollars):

COUNTY	1985 RESIDENT POPULATION ESTIMATE	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY		TOTAL A.G.I. GROWTH INDEX
		TOTAL	PER 100 RESIDENTS	TOTAL	AVG. PER RETURN		TOTAL	AVG. PER RETURN	1977 = 100
Appling	16,807	5,007	30	85,850,604	17,146	54,054,815	2,552,743	510	220
Atkinson	6,607	1,960	30	27,593,357	14,078	16,226,139	722,147	368	245
Bacon	9,868	2,983	30	47,033,307	15,767	28,714,669	1,307,866	438	190
Baker	3,905	1,024	26	14,989,512	14,638	8,972,893	408,179	399	216
Baldwin	38,746	12,337	32	252,657,742	20,480	167,626,449	8,338,966	676	224
Banks	9,325	2,641	28	43,591,835	16,506	27,162,535	1,243,966	471	247
Barrow	24,077	9,659	40	181,281,686	18,768	117,357,167	6,074,788	629	243
Bartow	46,395	18,006	39	352,046,502	19,552	232,113,024	11,428,795	635	228
Ben Hill	17,327	5,568	32	99,864,885	17,936	64,948,858	3,186,624	572	207
Berrien	14,241	4,328	30	73,518,229	16,987	47,259,745	2,217,184	512	205
Bibb	159,374	56,743	36	1,268,250,976	22,351	854,405,274	43,812,057	772	203
Bleckley	10,894	3,702	34	67,890,175	18,339	43,861,938	2,135,923	577	205
Brantley	9,559	2,790	29	46,024,230	16,496	28,909,939	1,335,722	479	245
Brooks	16,037	3,762	23	53,697,097	14,274	32,306,088	1,460,633	388	208
Bryan	11,574	3,814	33	75,752,503	19,862	49,682,911	2,419,387	634	262
Bulloch	38,445	10,810	28	204,047,555	18,876	130,120,393	6,263,480	579	205
Burke	20,968	6,315	30	113,266,728	17,936	74,624,830	3,538,138	560	241
Butts	15,215	4,896	32	87,373,818	17,846	55,407,827	2,629,951	537	221
Calhoun	5,798	1,827	32	27,473,957	15,038	16,976,848	786,263	430	179
Camden	15,945	5,410	34	103,599,725	19,150	70,430,752	3,356,525	620	256
Candler	7,649	2,215	29	36,125,077	16,309	22,254,943	1,023,532	462	200
Carroll	62,775	23,799	38	456,788,916	19,194	295,359,237	14,416,988	606	220
Catoosa	39,542	10,873	27	223,688,301	20,573	149,116,290	7,215,891	664	217
Charlton	7,907	1,945	25	34,299,651	17,635	21,670,986	1,017,690	523	210
Chatham	214,449	72,236	34	1,606,432,419	22,239	1,089,851,580	55,414,595	767	202
Chattahoochee	26,182	1,037	4	13,092,595	12,625	8,765,563	386,609	373	208
Chattooga	22,322	7,591	34	127,079,764	16,741	83,543,890	3,752,639	494	165
Cherokee	64,171	23,978	37	584,685,255	24,384	398,399,564	19,978,524	833	339
Clarke	78,608	27,567	35	549,205,776	19,923	360,913,058	18,742,726	680	206
Clay	3,638	797	22	12,667,908	15,894	8,289,785	396,087	497	182
Clayton	169,496	63,612	38	1,485,029,257	23,345	998,564,019	51,083,977	803	209
Clinch	7,134	1,888	26	32,782,528	17,364	20,293,925	962,928	510	201
Cobb	369,612	159,672	43	4,436,809,023	27,787	3,113,855,690	166,202,406	1,041	299
Coffee	29,398	8,929	30	149,452,129	16,738	95,323,185	4,439,075	497	230
Colquitt	37,350	11,356	30	199,369,042	17,556	128,053,332	6,097,285	537	199
Columbia	49,368	17,998	36	440,823,252	24,493	305,938,009	15,428,530	857	342
Cook	14,098	4,360	31	68,725,434	15,763	42,486,348	2,016,338	462	217
Coweta	43,757	17,023	39	375,803,769	22,076	250,296,395	12,566,801	738	246
Crawford	8,291	2,146	26	39,507,794	18,410	25,602,372	1,228,793	573	250
Crisp	20,039	6,553	33	106,857,993	16,307	66,539,514	3,168,759	484	188
Dade	12,869	2,832	22	53,165,743	18,773	34,920,573	1,619,186	572	174
Dawson	5,436	2,664	49	52,230,762	19,606	34,432,118	1,715,554	644	365
Decatur	27,099	7,122	26	128,458,578	18,037	81,518,494	3,849,889	541	210
DeKalb	527,405	203,357	39	5,171,237,013	25,429	3,515,619,800	188,937,521	929	215
Dodge	18,181	5,426	30	86,593,596	15,959	54,565,241	2,540,239	468	189
Dooly	11,304	3,044	27	50,890,786	16,718	32,808,652	1,554,050	511	189
Dougherty	108,422	33,924	31	731,924,587	21,575	490,662,671	25,142,349	741	204
Douglas	62,446	23,725	38	559,980,253	23,603	373,393,443	18,722,860	789	259
Early	13,814	3,475	25	64,368,056	18,523	43,180,424	2,155,490	620	192
Echols	2,483	453	18	7,727,222	17,058	4,798,257	231,919	512	202
Effingham	20,517	6,468	32	139,577,179	21,580	94,544,123	4,809,495	744	245
Elbert	19,568	6,931	35	112,230,463	16,193	69,620,812	3,307,299	477	192
Emanuel	21,990	6,552	30	102,816,659	15,692	62,125,239	2,848,424	435	197
Evans	8,895	2,765	31	47,319,432	17,114	29,908,098	1,435,786	519	200
Fannin	15,299	4,825	32	75,578,753	15,664	48,491,061	2,192,434	454	198

Table 12. — 1985 PERSONAL INCOME TAX DATA — 1985 EARNINGS BY COUNTY OF RESIDENCE

(Money Amounts in Dollars):

COUNTY	1985 RESIDENT POPULATION ESTIMATE	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY		TOTAL A.G.I. GROWTH INDEX
		TOTAL	PER 100 RESIDENTS	TOTAL	AVG. PER RETURN		TOTAL	AVG. PER RETURN	1977 = 100
Fayette	38,487	16,796	44	532,419,084	31,699	370,409,772	20,180,815	1,202	419
Floyd	82,513	29,858	36	610,304,266	20,440	404,233,768	20,071,719	672	181
Forsyth	32,719	12,186	37	303,760,754	24,927	208,107,902	10,608,523	871	328
Franklin	16,248	6,072	37	102,220,592	16,835	65,356,451	3,037,814	500	211
Fulton	638,146	269,336	42	7,005,915,079	26,012	4,784,547,325	273,315,992	1,015	219
Gilmer	12,009	4,375	36	74,594,688	17,050	47,350,407	2,365,132	541	232
Glascock	2,395	785	33	13,386,784	17,053	8,656,590	410,257	523	189
Glynn	59,598	21,823	37	470,892,526	21,578	313,969,232	15,931,845	730	210
Gordon	33,346	12,611	38	241,333,559	19,137	158,633,418	8,303,408	658	216
Grady	20,853	6,085	29	94,526,977	15,534	57,951,907	2,624,502	431	211
Greene	12,231	4,020	33	63,335,127	15,755	39,038,152	1,766,528	439	219
Gwinnett	231,448	103,124	45	2,936,008,420	28,471	2,044,585,380	108,702,532	1,054	413
Habersham	26,919	9,840	37	181,132,835	18,408	117,927,947	5,639,068	573	220
Hall	84,758	34,499	41	740,948,529	21,477	493,970,036	24,917,746	722	247
Hancock	9,806	2,827	29	38,461,660	13,605	22,827,775	975,058	345	221
Haralson	19,918	7,193	36	130,917,564	18,201	84,467,174	4,018,592	559	193
Harris	16,944	5,534	33	108,539,126	19,613	71,613,514	3,438,174	621	223
Hart	19,633	6,150	31	108,974,915	17,719	71,012,191	3,912,764	636	210
Heard	6,918	2,269	33	38,223,390	16,846	23,417,575	1,118,473	493	234
Henry	42,808	17,284	40	411,989,577	23,836	275,066,515	14,289,793	827	296
Houston	85,659	29,800	35	662,927,851	22,246	451,724,224	22,871,768	768	219
Irwin	9,381	2,576	27	42,377,527	16,451	26,923,371	1,272,010	494	199
Jackson	27,188	10,179	37	175,121,500	17,204	111,000,833	5,143,908	505	219
Jasper	8,226	2,598	32	46,053,382	17,726	30,461,847	1,469,431	566	215
Jeff Davis	12,284	4,200	34	70,496,878	16,785	44,986,053	2,154,074	513	202
Jefferson	19,140	5,996	31	96,716,429	16,130	60,334,143	2,836,900	473	207
Jenkins	9,175	2,521	27	40,354,137	16,007	24,850,337	1,150,603	456	205
Johnson	8,960	2,792	31	41,130,065	14,731	25,024,286	1,135,239	407	201
Jones	18,836	5,506	29	118,979,800	21,609	78,738,173	3,997,105	726	260
Lamar	12,813	4,322	34	75,546,374	17,479	47,266,126	2,288,540	530	193
Lanier	5,932	1,521	26	23,357,097	15,356	14,681,718	638,917	420	215
Laurens	38,967	13,432	34	240,767,223	17,925	153,672,178	7,284,951	542	210
Lee	14,324	4,416	31	92,917,055	21,041	62,099,599	2,953,581	669	297
Liberty	43,005	7,258	17	117,559,811	16,197	75,533,077	3,558,968	490	248
Lincoln	7,196	2,406	33	37,773,758	15,700	22,732,597	1,056,112	439	209
Long	5,255	1,187	23	19,990,490	16,841	12,197,596	570,994	481	239
Lowndes	75,070	22,620	30	432,314,415	19,112	282,008,256	14,012,176	619	216
Lumpkin	11,908	3,830	32	70,264,384	18,346	45,497,574	2,213,488	578	267
Macon	14,521	3,912	27	62,705,613	16,029	38,898,266	1,834,549	469	208
Madison	19,583	6,896	35	122,931,416	17,826	79,077,404	3,686,301	535	228
Marion	5,572	1,574	28	24,815,891	15,766	14,997,131	708,647	450	227
McDuffie	19,904	6,929	35	119,887,612	17,302	75,664,135	3,568,965	518	208
McIntosh	8,554	2,661	31	39,310,616	14,773	23,707,391	1,084,140	407	216
Meriwether	21,738	7,112	33	115,932,629	16,301	71,732,101	3,515,486	494	187
Miller	7,320	1,980	27	33,475,113	16,907	21,223,203	995,407	503	222
Mitchell	22,475	6,695	30	103,341,072	15,436	63,071,485	2,910,292	435	203
Monroe	15,775	5,240	33	100,728,525	19,223	65,953,465	3,193,969	610	221
Montgomery	7,646	2,117	28	31,594,057	14,924	19,530,899	897,555	424	197
Morgan	12,815	4,462	35	79,655,934	17,852	50,409,157	2,444,022	548	245
Murray	21,770	8,060	37	149,485,054	18,547	97,234,307	4,748,283	589	222
Muscogee	182,588	56,608	31	1,138,287,835	20,108	750,510,561	37,377,428	660	186
Newton	38,733	14,586	38	296,839,024	20,351	193,213,165	9,559,592	655	233
Oconee	14,860	5,237	35	117,471,765	22,431	77,659,736	3,869,158	739	286
Oglethorpe	9,608	2,990	31	50,273,117	16,814	32,058,610	1,480,280	495	228
Paulding	29,910	10,476	35	233,975,742	22,334	157,172,633	7,770,588	742	284

Table 12. — 1985 PERSONAL INCOME TAX DATA — 1985 EARNINGS BY COUNTY OF RESIDENCE

(Money Amounts in Dollars):

COUNTY	1985 RESIDENT POPULATION ESTIMATE	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY		TOTAL A.G.I. GROWTH INDEX
		TOTAL	PER 100 RESIDENTS	TOTAL	AVG. PER RETURN		TOTAL	AVG. PER RETURN	1977 = 100
Peach	20,445	6,417	31	131,433,285	20,482	87,424,823	4,503,923	702	209
Pickens	13,071	4,680	36	87,306,593	18,655	56,752,552	2,761,869	590	246
Pierce	12,676	4,041	32	65,888,513	16,305	41,706,989	1,929,113	477	230
Pike	9,374	3,143	34	59,509,982	18,934	37,824,581	1,820,834	579	228
Polk	34,182	11,984	35	218,682,435	18,248	142,106,633	6,774,171	565	190
Pulaski	9,198	2,737	30	50,111,067	18,309	32,321,412	1,548,865	566	180
Putnam	11,418	4,181	37	81,290,239	19,443	53,794,350	2,628,740	629	249
Quitman	2,314	419	18	6,452,620	15,400	4,121,917	183,494	438	163
Rabun	11,120	3,969	36	63,067,707	15,890	38,564,372	1,791,127	451	234
Randolph	9,602	2,381	25	34,813,790	14,621	21,800,543	1,011,517	425	163
Richmond	194,065	63,104	33	1,309,512,903	20,752	884,223,781	45,021,377	713	213
Rockdale	41,879	16,896	40	432,143,345	25,577	294,364,090	15,099,640	894	277
Schley	3,583	1,045	29	17,416,216	16,666	11,182,168	534,898	512	243
Screven	14,764	4,540	31	76,531,709	16,857	47,977,885	2,245,748	495	213
Seminole	9,148	2,788	30	45,847,757	16,445	29,776,793	1,354,977	486	196
Spalding	51,887	18,781	36	371,010,046	19,755	238,533,122	11,777,009	627	209
Stephens	22,920	8,821	38	151,368,532	17,160	95,722,312	4,441,996	504	187
Stewart	6,055	1,546	26	22,922,712	14,827	13,959,071	636,766	412	183
Sumter	31,768	9,618	30	182,004,867	18,923	118,139,651	6,110,715	635	225
Talbot	6,752	2,016	30	30,319,645	15,040	18,519,829	842,775	418	207
Taliaferro	2,035	609	30	9,127,646	14,988	5,788,975	269,823	443	190
Tattnall	18,219	5,165	28	81,141,060	15,710	50,196,556	2,369,282	459	202
Taylor	8,078	2,491	31	42,029,085	16,872	26,628,936	1,253,816	503	202
Telfair	11,674	3,804	33	57,145,787	15,023	35,424,410	1,570,106	413	194
Terrell	12,787	3,362	26	54,665,757	16,260	35,232,550	1,636,860	487	188
Thomas	41,229	13,356	32	247,264,908	18,513	158,086,798	7,714,721	578	206
Tift	34,906	11,218	32	215,313,709	19,194	140,944,367	6,817,174	608	212
Toombs	24,053	7,808	32	141,582,476	18,133	92,565,690	4,507,630	577	207
Towns	5,958	2,000	34	29,235,531	14,618	17,810,937	808,340	404	246
Treutlen	6,351	1,810	28	26,048,500	14,391	15,852,206	720,088	398	202
Troup	53,756	19,818	37	386,474,128	19,501	253,118,408	12,359,959	624	208
Turner	10,021	3,034	30	46,383,444	15,288	28,681,376	1,350,782	445	200
Twiggs	10,293	2,539	25	45,452,340	17,902	29,189,189	1,388,272	547	235
Union	10,077	3,314	33	48,665,416	14,685	29,090,856	1,288,311	389	262
Upson	26,303	9,459	36	160,515,739	16,970	103,094,708	4,799,111	507	176
Walker	58,705	18,230	31	345,020,580	18,926	224,371,273	10,792,810	592	166
Walton	34,613	12,135	35	240,287,877	19,801	155,919,682	7,927,381	653	237
Ware	38,568	12,339	32	228,065,579	18,483	147,596,159	7,217,193	585	185
Warren	6,831	2,065	30	30,526,890	14,783	18,520,174	835,598	405	185
Washington	19,942	6,142	31	110,214,841	17,944	70,906,843	3,675,852	598	209
Wayne	22,282	6,760	30	129,507,129	19,158	84,821,317	4,044,440	598	214
Webster	2,389	648	27	9,819,498	15,154	6,404,457	340,244	525	219
Wheeler	5,142	1,449	28	20,929,192	14,444	12,629,282	575,233	397	212
White	11,022	4,315	39	73,928,198	17,133	47,241,068	2,419,670	561	257
Whitfield	71,366	28,252	40	598,950,760	21,200	400,533,642	20,436,230	723	198
Wilcox	7,752	2,234	29	33,298,296	14,905	20,721,713	948,936	425	188
Wilkes	11,448	4,006	35	64,075,478	15,995	39,926,013	1,841,789	460	195
Wilkinson	11,140	3,498	31	68,934,628	19,707	45,255,769	2,231,134	638	223
Worth	19,415	5,630	29	100,754,269	17,896	65,041,084	3,151,600	560	209
Other		149,373		922,672,494		1,490,749,353	69,438,694	465	
State Total	6,031,585	2,310,052	38	49,028,039,229	21,224	35,445,198,884	1,741,511,900	754	228

TABLE 13 — SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
1986 CALENDAR YEAR

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	GROWTH INDEX 1977 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Appling	2,608.636	228,922	206	542	147,767	139,393	415,097	7,787	5,383	1,497	164	20	14,851
Atkinson	627,685	23,365	173	207	57,472	52,850	3,760	2,758	1,829	366	55	4	5,012
Bacon	2,330,110	73,243	182	273	89,770	85,115	6,684	4,549	2,905	741	69	7	8,271
Baker	305,578	13,329	177	162	70,216	67,699	3,945	2,091	1,064	198	30	1	3,384
Baldwin	7,032,151	543,700	217	188	258,516	244,119	23,847	16,859	6,617	1,826	396	25	25,723
Banks	863,543	178,964	245	2254	94,261	88,820	7,713	6,458	3,986	1,172	180	21	11,817
Barrow	4,591,546	325,117	257	606	222,846	211,247	16,771	16,114	8,175	2,441	515	57	27,302
Bartow	8,981,343	593,166	215	325	490,926	467,457	184,993	29,362	14,672	4,100	1,089	65	49,288
Ben Hill	2,915,537	315,126	187	224	146,732	133,096	6,546	7,611	3,717	1,184	188	14	12,714
Berrien	1,878,038	555,631	161	230	136,488	130,078	6,499	6,925	4,514	1,136	180	13	12,768
Bibb	50,670,363	4,691,272	212	265	1,486,470	1,336,771	108,526	83,103	24,083	8,319	1,747	144	117,396
Bleckley	1,280,595	91,946	157	275	73,538	67,838	5,463	5,229	2,829	1,001	142	5	9,206
Brantley	885,144	35,035	230	302	95,223	90,239	8,458	4,515	3,309	1,180	73	5	9,082
Brooks	1,290,314	64,607	157	220	154,662	145,106	6,491	6,878	3,889	895	104	31	11,797
Bryan	1,769,220	105,307	214	764	117,154	111,848	8,839	6,148	3,478	1,244	195	7	11,072
Bulloch	6,706,973	436,052	184	237	346,371	328,065	15,514	18,540	8,775	2,195	457	34	30,001
Burke	2,417,090	137,399	195	199	186,675	177,320	1,531,953	10,095	4,975	1,361	240	19	16,690
Butts	2,937,803	81,562	227	188	110,510	102,012	11,925	7,515	3,507	1,115	214	12	12,363
Calhoun	451,077	15,209	123	78	77,882	73,555	4,116	2,340	1,247	331	39	20	3,977
Camden	2,741,378	286,450	322	31	234,893	228,299	21,923	9,401	4,432	1,428	287	6	15,554
Candler	1,747,659	83,552	194	276	71,300	67,245	3,680	3,780	2,070	546	85	0	6,481
Carroll	12,816,950	947,768	229	248	430,519	389,587	42,955	34,498	15,792	4,358	944	65	55,657
Catoosa	5,747,982	815,038	253	233	293,186	273,802	11,510	24,453	10,481	2,247	709	26	37,916
Charlton	905,799	94,465	164	147	122,768	119,191	8,401	3,717	2,240	709	55	5	6,726
Chatham	65,058,781	10,787,810	206	160	2,617,241	2,484,906	150,231	117,875	30,873	13,787	2,476	218	165,229
Chattahoochee	259,750	23,754	180	126	13,852	13,021	2,033	2,977	1,008	227	188	6	4,406
Chattooga	2,714,050	576,573	178	288	173,390	160,174	10,848	11,581	5,503	1,184	272	28	18,568
Cherokee	8,304,641	337,153	293	213	687,973	653,198	33,505	43,685	22,467	6,259	1,574	78	74,063
Clarke	25,710,497	1,585,428	226	246	818,143	771,956	47,457	40,142	10,359	3,107	918	77	54,603
Clay	463,969	52,633	192	223	35,157	33,851	1,692	1,562	823	277	33	3	2,698
Clayton	41,841,505	3,061,940	313	448	1,835,085 *	1,658,312*	385,324	119,669	39,257	12,108	3,272	267	174,573
Clinch	909,668	38,702	202	88	80,201	75,188	7,418	2,513	2,088	671	45	7	5,324
Cobb	117,778,338	11,330,288	312	398	5,537,757	5,241,845	234,526	265,458	68,898	24,785	7,041	332	366,514
Coffee	5,449,899	401,032	206	369	242,305	224,465	11,844	13,199	7,854	2,068	329	16	23,466
Colquitt	7,229,411	470,432	198	248	336,105	319,127	17,368	17,426	9,083	2,720	371	36	29,636

TABLE 13 — SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
1986 CALENDAR YEAR

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	GROWTH INDEX 1977 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Columbia	4,148,570	543,372	327	184	557,668	523,655	25,941	31,770	11,633	4,606	781	79	48,870
Cook	1,968,001	280,092	178	219	112,354	105,484	7,453	6,043	3,277	1,046	108	9	10,483
Coweta	8,544,672	679,114	248	223	449,830	427,583	113,450	28,647	12,258	3,853	783	33	45,574
Crawford	401,560	22,517	148	399	69,431	65,661	5,561	4,385	2,465	727	119	13	7,709
Crisp	5,814,303	306,953	176	179	213,077	204,338	7,032	9,230	4,790	1,605	244	16	15,885
Dade	1,427,294	223,373	184	177	84,007	78,022	6,856	6,634	3,529	490	135	9	10,797
Dawson	707,809	128,817	262	1302	158,736	155,140	4,256	5,926	3,352	948	186	14	10,426
Decatur	4,023,777	1,736,475	165	546	293,742	281,236	16,541	12,031	5,974	2,110	218	26	20,359
DeKalb	203,186,853	15,302,566	265	323	7,316,098	6,877,082	259,045	324,702	60,879	18,212	6,171	710	410,674
Dodge	2,157,618	107,446	179	133	100,971	90,307	11,620	8,151	4,340	1,086	171	26	13,775
Dooly	1,603,487	83,872	149	212	138,416	129,288	7,343	4,568	2,831	801	91	3	8,294
Dougherty	29,921,099	4,356,539	198	277	940,189	905,302	55,365	48,305	16,310	6,883	1,147	95	72,740
Douglas	11,483,605	406,039	299	360	583,982	542,274	39,288	39,916	18,273	5,353	1,252	110	64,904
Early	1,726,884	1,985,434	145	149	209,268	203,833	14,011	5,356	2,855	860	140	15	9,226
Echols	53,989	7,606	302	347	48,303	46,921	4,289	1,031	843	224	20	3	2,121
Effingham	2,238,753	306,050	302	1013	163,895	152,901	56,720	11,063	6,488	2,582	303	11	20,447
Elbert	3,536,591	211,361	193	237	156,198	144,723	11,133	10,785	5,565	1,595	168	35	18,148
Emanuel	2,926,156	146,563	168	228	178,340	167,937	10,424	9,406	4,815	1,017	194	18	15,450
Evans	2,209,532	104,996	211	326	71,050	66,670	3,931	4,487	2,464	604	69	11	7,635
Fannin	2,579,197	148,200	207	235	126,089	115,603	5,611	8,857	5,182	1,024	347	23	15,433
Fayette	5,346,154	346,860	446	724	610,108	587,988	23,282	33,950	13,686	4,777	1,122	61	53,596
Floyd	20,719,420	1,852,038	193	218	768,882	694,303	132,507	46,072	18,154	5,024	1,356	97	70,703
Forsyth	7,081,615	252,282	330	416	440,133	418,807	17,418	23,745	13,658	4,697	865	37	43,002
Franklin	3,081,736	152,170	209	236	137,195	126,819	7,166	10,728	6,313	2,016	270	31	19,358
Fulton	309,206,705	28,944,052	218	258	10,857,206	10,186,188	617,483	332,624	63,343	21,658	5,456	526	423,607
Gilmer	2,773,268	121,668	230	239	113,544	107,364	9,100	7,609	4,833	1,005	210	18	13,675
Glascock	93,695	12,598	196	481	30,251	25,853	2,588	1,216	762	198	32	3	2,211
Glynn	21,024,680	3,910,789	218	210	964,471	913,968	63,594	34,262	11,184	4,671	852	56	51,024
Gordon	4,970,899	1,398,013	186	810	396,056	377,385	15,934	18,593	9,874	2,855	569	37	31,928
Grady	2,892,210	200,072	172	236	202,307	190,333	7,183	9,508	5,091	1,605	205	15	16,424
Greene	1,707,013	81,400	213	192	110,281	103,358	10,154	5,213	2,575	718	96	7	8,609
Gwinnett	68,682,745	3,636,968	543	651	3,959,065	3,647,564	134,282	178,610	58,222	19,556	5,043	243	261,674
Habersham	5,657,794	634,200	224	675	241,188	217,688	20,021	14,439	7,814	2,173	293	28	24,747
Hall	23,476,429	1,808,257	247	300	1,098,205	1,058,247	48,513	52,182	22,935	7,316	1,582	128	84,143
Hancock	538,288	30,535	164	185	86,681	82,629	30,072	3,703	1,358	256	48	5	5,370

TABLE 13 — SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
1986 CALENDAR YEAR

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	GROWTH INDEX 1977 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Haralson	2,570,723	167,337	177	242	168,046	156,058	21,053	11,942	6,266	1,652	345	21	20,226
Harris	2,044,097	77,848	220	271	198,212	188,829	41,338	10,094	4,935	1,375	277	18	16,699
Hart	2,739,209	672,848	214	366	161,854	148,753	14,735	11,004	5,345	1,498	213	21	18,081
Heard	331,227	89,703	167	776	65,434	61,385	139,987	3,891	2,344	597	118	10	6,960
Henry	6,357,558	281,069	251	305	462,773	411,704	33,350	28,829	14,606	4,753	956	70	49,214
Houston	15,065,270	814,658	234	122	691,446	650,245	31,495	49,205	16,596	6,182	1,910	125	74,018
Irwin	944,518	33,555	171	249	98,672	92,180	7,483	3,930	2,689	604	67	1	7,291
Jackson	6,349,972	383,965	243	534	211,772	198,188	18,163	15,773	8,231	2,110	441	36	26,591
Jasper	687,145	96,262	193	232	87,480	82,884	12,124	4,276	2,307	766	124	9	7,482
Jeff Davis	2,005,598	1,343,191	178	226	135,501	129,733	8,174	5,702	3,613	1,805	120	14	11,254
Jefferson	3,148,937	233,355	229	259	172,680	164,194	13,417	8,161	3,939	1,142	156	18	13,416
Jenkins	1,061,859	48,165	161	248	73,509	68,404	7,785	3,660	1,987	487	55	5	6,194
Johnson	738,967	41,974	144	277	52,414	47,605	4,087	4,392	2,303	487	53	5	7,240
Jones	1,590,322	167,233	233	247	165,652	155,999	20,026	11,726	5,772	1,901	433	22	19,854
Lamar	1,687,214	91,188	195	237	112,228	104,748	8,205	7,210	3,074	898	183	15	11,353
Lanier	659,640	19,121	236	172	42,671	40,045	2,523	2,437	1,604	437	50	5	4,533
Laurens	8,703,693	1,422,688	211	698	402,958	386,918	21,502	20,040	9,377	2,582	385	48	32,432
Lee	706,722	64,770	233	238	151,439	144,768	8,448	7,095	3,776	1,486	251	13	12,621
Liberty	4,139,932	274,438	228	102	214,351	207,346	20,096	18,753	5,475	1,501	848	27	26,604
Lincoln	519,036	52,000	159	259	65,024	60,639	3,225	3,616	1,936	726	73	12	6,363
Long	168,836	28,646	179	580	61,179	58,632	4,008	2,531	2,006	903	72	6	5,520
Lowndes	19,533,779	2,074,278	222	195	687,703	652,502	44,603	38,225	14,868	5,080	1,139	89	59,401
Lumpkin	1,618,534	32,747	316	243	155,006	147,805	10,460	7,051	4,208	1,026	309	8	12,602
Macon	1,710,196	299,526	202	510	183,134	176,239	7,770	6,409	2,835	960	154	27	10,385
Madison	902,915	31,284	214	244	139,600	128,561	22,197	11,112	6,300	1,966	291	37	19,706
Marion	436,698	17,005	167	229	59,304	56,455	3,179	2,761	1,567	342	45	7	4,711
McDuffie	3,081,550	163,892	197	182	164,862	155,479	8,186	10,246	5,040	1,797	185	12	17,280
McIntosh	1,102,246	35,249	183	149	77,209	72,717	5,278	4,044	1,805	609	76	9	6,543
Meriwether	3,328,189	331,146	172	226	184,774	173,313	12,348	10,727	4,658	1,184	273	37	16,879
Miller	771,479	43,438	131	150	99,553	95,574	3,646	3,049	1,862	504	51	7	5,473
Mitchell	2,979,517	153,576	164	297	207,387	195,819	13,886	9,035	4,648	1,502	143	14	15,342
Monroe	3,061,890	182,877	220	434	163,595	144,008	448,898	8,970	4,142	1,296	282	23	14,713
Montgomery	434,682	15,930	146	92	67,003	63,416	4,464	3,387	2,131	790	76	7	6,391
Morgan	2,421,103	445,822	244	1171	128,171	122,275	10,430	6,877	3,658	1,033	178	21	11,767
Murray	2,409,940	746,643	241	991	213,296	202,637	9,978	12,031	7,370	1,961	524	49	21,935

TABLE 13 — SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
1986 CALENDAR YEAR

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	GROWTH INDEX 1977 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Muscogee	48,022,311	4,495,063	211	254	1,579,532	1,261,462	81,272	97,106	25,253	6,979	2,865	152	132,355
Newton	6,375,919	295,036	230	217	374,133	354,996	14,661	22,673	9,982	3,055	581	41	36,332
Oconee	1,122,832	54,085	371	390	145,750	137,191	8,543	9,318	4,538	1,489	287	29	15,661
Oglethorpe	703,737	30,570	203	528	90,001	83,715	6,877	5,315	3,152	935	143	8	9,553
Paulding	3,738,730	53,413	300	237	226,517	209,180	19,004	19,988	12,050	3,084	684	54	35,859
Peach	2,761,741	400,632	184	206	157,783	149,966	7,936	9,577	3,735	1,423	240	28	15,003
Pickens	4,128,291	140,779	304	325	149,141	141,681	9,091	8,012	5,204	1,123	235	22	14,596
Pierce	1,333,203	28,776	181	187	116,827	108,802	8,419	6,077	3,945	1,258	125	5	11,410
Pike	465,792	26,346	242	423	93,350	86,580	4,752	5,689	3,271	967	208	17	10,152
Polk	4,910,942	321,665	194	107	254,239	216,100	19,379	18,548	8,554	1,986	479	43	29,610
Pulaski	1,205,418	57,336	145	205	86,825	81,715	4,738	4,359	2,072	656	116	8	7,211
Putnam	1,702,657	77,767	235	139	103,248	93,161	110,887	6,151	3,464	1,380	150	12	11,157
Quitman	151,838	7,432	274	159	18,838	17,839	1,234	826	397	150	4	2	1,379
Rabun	1,749,478	74,823	226	235	198,442	191,749	21,236	7,010	4,132	989	173	25	12,329
Randolph	1,239,227	101,962	127	199	75,565	71,689	4,739	3,470	1,842	453	59	5	5,829
Richmond	53,522,713	8,245,646	220	165	1,724,514	1,538,460	90,741	104,065	27,370	8,507	2,134	255	142,331
Rockdale	10,498,706	686,292	374	466	516,593	494,522	30,647	30,677	12,540	4,016	894	41	48,168
Schley	342,210	26,009	188	451	36,524	34,458	1,843	1,638	1,053	227	48	4	2,970
Screven	2,130,027	307,060	189	212	163,260	152,517	8,733	6,740	3,828	826	133	9	11,536
Seminole	1,703,718	114,086	147	163	103,769	98,242	4,699	4,206	2,315	882	64	10	7,477
Spalding	11,216,577	578,628	230	223	419,929	397,745	19,424	28,975	10,806	3,220	660	67	43,728
Stephens	4,839,087	384,850	210	102	211,034	184,324	14,179	13,790	5,828	2,048	360	39	22,065
Stewart	608,762	29,509	160	167	71,386	68,650	5,251	2,490	1,341	300	32	7	4,170
Sumter	5,809,432	829,580	187	495	309,973	282,062	20,799	14,365	6,619	2,340	425	33	23,782
Talbot	448,527	24,578	171	244	60,930	56,844	5,463	3,652	1,673	330	74	11	5,740
Taliaferro	120,273	2,895	136	146	33,249	31,824	1,855	1,085	485	123	21	0	1,714
Tattnall	2,170,910	65,938	175	221	147,157	139,423	9,136	7,320	4,542	1,329	130	33	13,354
Taylor	2,819,564	58,977	215	296	74,116	68,504	5,254	3,570	2,137	512	71	6	6,296
Telfair	1,570,937	124,144	152	312	101,874	95,151	6,420	5,282	2,999	837	70	6	9,194
Terrell	1,506,086	121,269	143	300	93,548	87,860	6,003	5,076	2,231	706	94	10	8,117
Thomas	8,584,599	706,828	210	243	395,561	376,222	15,202	20,211	8,712	2,858	367	46	32,194
Tift	7,654,860	611,372	190	394	336,692	323,234	24,981	16,463	8,593	2,809	498	77	28,440
Toombs	5,759,925	308,076	192	262	175,694	162,650	14,567	11,622	6,073	1,919	226	61	19,901
Towns	1,106,718	124,229	239	242	83,852	79,603	3,250	4,216	2,631	862	134	8	7,851
Treutlen	493,259	18,669	149	234	42,975	39,391	3,929	3,099	1,661	378	46	6	5,190

TABLE 13 — SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
1986 CALENDAR YEAR

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	GROWTH INDEX 1977 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Troup	12,709,569	1,432,489	215	273	522,431	463,368	24,381	28,053	10,895	2,963	626	61	42,598
Turner	961,217	44,349	136	289	91,466	87,779	6,126	3,796	2,429	518	72	10	6,825
Twiggs	318,207	118,543	171	188	106,156	101,245	8,300	4,941	2,603	656	134	15	8,349
Union	1,629,533	139,636	238	300	132,838	126,529	4,577	6,100	4,182	1,090	317	19	11,708
Upson	4,048,112	206,916	178	38	238,611	220,731	12,174	14,222	6,010	1,514	290	22	22,058
Walker	5,794,668	1,487,106	162	224	396,547	345,117	21,252	28,457	12,130	2,202	708	46	43,543
Walton	5,680,961	402,616	222	212	287,669	272,087	18,019	20,025	10,247	3,007	515	45	33,839
Ware	9,103,441	599,117	185	240	289,961	269,958	55,649	17,339	8,068	3,039	420	43	28,909
Warren	529,289	95,140	126	128	72,021	67,414	6,728	3,102	1,379	342	58	3	4,884
Washington	3,355,997	384,482	189	360	212,043	202,906	20,370	8,254	4,718	1,335	134	38	14,479
Wayne	4,137,492	1,131,991	200	126	268,108	258,439	16,590	10,034	5,837	2,190	196	19	18,276
Webster	109,562	7,345	144	33	35,926	34,686	2,300	1,010	702	118	11	4	1,845
Wheeler	397,899	10,599	173	203	49,239	46,146	4,947	2,422	1,485	439	36	3	4,385
White	2,092,199	337,639	282	910	157,662	151,120	6,543	7,475	4,571	1,088	197	15	13,346
Whitfield	23,212,148	2,323,158	221	204	919,102	889,050	32,217	39,837	19,284	9,034	1,188	110	69,453
Wilcox	451,077	14,302	160	185	64,711	60,217	5,275	3,080	2,018	444	74	2	5,618
Wilkes	2,489,067	343,229	208	542	131,568	123,846	5,205	5,945	3,205	1,003	130	16	10,299
Wilkinson	1,200,779	256,904	197	295	129,958	119,868	10,239	5,030	3,046	781	135	16	9,008
Worth	2,028,709	78,866	177	205	190,170	180,689	11,479	9,660	5,716	1,578	294	16	17,264
Other	69,573,681	17,572,012						3	5	0	0	0	913
STATE TOTAL	1,626,491,232	167,369,443	245	207	69,275,481	64,674,040	7,106,812	3,410,198	1,246,913	391,173	84,543	6,755	5,140,487

*Indicates Prior Years General Property Digest Amount.

(1) Multi-store sales tax returns were analyzed in calendar year 1967. This study established that these chain stores operated mostly in the larger trade centers. Multi-stores accounts collect approximately 35% of the total sales tax and this has been distributed as accurately as possible to the county of origin of store locations. Estimated distribution by county of receipts from February 1985 through January 1986 corresponds to business activity of January - December 1986. Adjusted gross use tax receipts relate directly to taxable purchases by Georgia firms from suppliers outside Georgia. The above tax amounts represent 3% of gross taxable sales (or purchases) without adjustment for vendors' compensation paid, penalty and interest payments, refunds, returned checks, overpayments and underpayments. The county estimates indicates place of sale rather than "consumer buying power" by place of residence. "Other" includes contractors and other categories not distributed by county. County estimates for years before 1967 are not directly comparable with the estimates for 1986. Sales tax adjustment made in 1975 for multi-store allocation by county for greater reporting accuracy.

(2) Net Digest amounts reflect state homestead exemption requirements only. Some counties have expanded homestead exemptions for local taxing purposes.

Table 14. — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1986 Population Census	Master Economic Rank	1986 Taxable Sales (Based on Sales Tax)		1986 Automobile Registrations		1985 Adj. Gross Income Reported (Ga. Returns)		1986 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Fulton	644,468	1	10,306,890	1	332,624	1	7,005,915	1	10,803,671	1	15,993	.516	10,871	16,764
DeKalb	538,805	2	6,772,895	2	324,702	2	5,171,237	2	7,136,127	2	12,570	.603	9,598	13,244
Cobb	381,593	3	3,925,944	3	265,458	3	4,436,809	3	5,476,371	3	10,288	.696	11,627	14,351
Chatham	217,735	5	2,168,626	5	117,875	6	1,606,432	5	2,635,137	5	9,960	.541	7,378	12,102
Richmond	197,286	7	1,784,090	6	104,065	7	1,309,513	7	1,629,201	8	9,043	.527	6,638	8,258
Muscogee	184,444	9	1,600,744	8	97,106	8	1,138,288	9	1,342,734	10	8,679	.526	6,171	7,280
Gwinnett	247,040	4	2,289,426	4	178,610	4	2,936,008	4	3,781,846	4	9,267	.723	11,885	15,309
Bibb	161,173	8	1,689,012	7	83,103	9	1,268,251	8	1,445,027	9	10,479	.516	7,869	8,966
Clayton	173,995	6	1,394,716	9	119,669	5	1,485,029	6	2,043,636*	6	8,016	.688	8,535	11,745
Dougherty	109,187	11	997,371	10	48,305	12	731,925	11	960,667	13	9,135	.442	6,703	8,798
Floyd	83,201	12	690,647	15	46,072	13	610,304	13	826,810	15	8,301	.554	7,335	9,938
Houston	87,500	14	502,175	17	49,205	11	662,928	12	681,740	19	5,739	.562	7,576	7,791
Hall	87,549	10	782,547	12	52,182	10	740,949	10	1,106,760	11	8,938	.596	8,463	12,642
Clarke	80,051	15	857,016	11	40,142	15	549,206	17	819,413	16	10,706	.501	6,861	10,236
Lowndes	76,669	17	651,125	16	38,225	18	432,314	22	697,105	17	8,493	.499	5,639	9,092
Whitfield	72,769	13	773,739	13	39,837	17	598,951	14	921,267	14	10,633	.547	8,231	12,660
Walker	58,594	32	193,156	39	28,457	28	345,021	29	366,369	37	3,297	.486	5,888	6,253
Carroll	64,812	20	427,232	18	34,498	19	456,789	20	432,542	31	6,592	.532	7,048	6,674
Glynn	60,708	16	700,823	14	34,262	20	470,892	19	977,562	12	11,544	.564	7,757	16,103
Douglas	65,311	18	382,787	20	39,916	16	559,980	16	581,562	23	5,861	.611	8,574	8,905
Cherokee	68,536	19	276,822	28	43,685	14	584,685	15	686,703	18	4,039	.637	8,531	10,020
Troup	54,463	23	423,652	19	28,053	29	386,474	25	487,749	28	7,779	.515	7,096	8,956
Spalding	52,580	24	373,886	21	28,975	25	321,010	27	417,169	32	7,111	.551	7,056	7,934
Bartow	48,708	22	299,378	24	29,362	24	352,047	28	652,450	20	6,146	.603	7,228	13,395
Columbia	52,506	28	138,285	50	31,770	22	440,823	21	549,596	25	2,634	.605	8,396	10,467
Coweta	45,275	26	284,823	27	28,647	27	375,804	26	541,033	26	6,291	.633	8,300	11,950
Thomas	41,760	30	286,153	26	20,211	33	247,265	33	391,424	35	6,852	.484	5,921	9,373
Liberty	44,924	50	137,998	51	18,753	37	117,560	62	227,442	56	3,072	.417	2,617	5,063
Ware	38,759	34	303,448	23	17,339	42	228,066	38	325,607	41	7,829	.447	5,884	8,401
Catoosa	39,729	40	191,599	41	24,453	30	223,688	39	285,312	45	4,823	.615	5,630	7,181

Table 14. — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1986 Population Census	Master Economic Rank	1986 Taxable Sales (Based on Sales Tax)		1986 Automobile Registrations		1985 Adj. Gross Income Reported (Ga. Returns)		1986 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Laurens	39,575	31	290,122	25	20,040	34	240,767	35	408,420	33	7,331	.506	6,084	10,320
Rockdale	44,249	21	349,956	22	30,677	23	432,143	23	525,169	27	7,909	.693	9,766	11,878
Henry	45,159	27	211,918	35	28,829	26	411,990	24	445,054	29	4,693	.638	9,123	9,855
Bulloch	39,100	37	223,566	33	18,540	40	204,048	42	343,579	39	5,718	.474	5,219	8,787
Colquitt	37,797	38	240,980	30	17,426	41	199,369	43	336,495	40	6,376	.461	5,275	8,903
Baldwin	39,320	39	234,405	32	16,859	43	252,658	32	267,966	47	5,961	.429	6,426	6,815
Newton	39,771	33	212,531	34	22,673	32	296,839	31	369,657	36	5,344	.570	7,464	9,295
Tift	35,245	35	255,163	29	16,463	44	215,314	41	348,215	38	7,240	.467	6,109	9,880
Polk	34,551	43	163,698	47	18,548	39	218,682	40	235,479	51	4,738	.535	6,329	6,815
Walton	36,067	41	189,365	42	20,025	35	240,288	36	290,106	44	5,250	.555	6,662	8,044
Gordon	34,183	36	165,696	46	18,593	38	241,334	34	393,319	34	4,847	.544	7,060	11,506
Sumter	32,214	42	193,647	38	14,365	48	182,005	44	302,861	42	6,011	.446	5,650	9,402
Fayette	41,584	25	178,205	45	33,950	21	532,419	18	611,270	21	4,285	.816	12,803	14,700
Forsyth	34,364	29	236,053	31	23,745	31	303,761	30	436,225	30	6,869	.691	8,840	12,694
Coffee	29,821	48	181,663	44	13,199	51	149,452	51	236,309	50	6,092	.443	5,012	7,924
Paulding	31,604	44	124,624	56	19,988	36	233,975	37	228,184	54	3,943	.632	7,403	7,220
Upson	26,363	49	134,940	54	14,222	49	160,516	48	232,905	52	5,119	.539	6,089	8,835
Decatur	27,289	51	134,126	55	12,031	52	128,459	57	297,777	43	4,915	.441	4,707	10,912
Jackson	28,058	46	211,666	36	15,773	46	175,122	47	216,351	59	7,544	.562	6,241	7,711
Habersham	27,705	45	188,593	43	14,439	47	181,133	46	237,709	49	6,807	.521	6,538	8,580
Toombs	24,496	55	191,998	40	11,622	56	141,582	52	177,217	74	7,838	.474	5,780	7,235
Chattooga	22,450	66	90,468	74	11,581	57	127,080	58	171,022	77	4,030	.516	5,661	7,618
Stephens	23,136	52	161,303	48	13,790	50	151,369	49	198,503	67	6,972	.596	6,543	8,580
Chattahoochee	29,063	154	8,658	153	2,977	143	13,093	154	15,054	159	298	.102	451	518
Barrow	25,117	47	153,052	49	16,114	45	181,282	45	228,018	55	6,094	.642	7,218	9,078
Meriwether	22,056	59	110,939	59	10,727	63	115,933	64	185,661	70	5,030	.486	5,256	8,418
Mitchell	22,661	68	99,318	64	9,035	75	103,341	72	209,705	63	4,383	.399	4,560	9,254
Emanuel	22,127	72	97,539	66	9,406	71	102,817	73	178,361	72	4,408	.425	4,647	8,061
Wayne	22,352	54	137,916	52	10,034	67	129,507	56	275,029	46	6,170	.449	5,794	12,304
Grady	20,980	73	96,408	68	9,508	70	94,527	79	197,516	68	4,595	.453	4,506	9,414

Table 14. — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1986 Population Census	Master Economic Rank	1986 Taxable Sales (Based on Sales Tax)		1986 Automobile Registrations		1985 Adj. Gross Income Reported (Ga. Returns)		1986 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Murray	22,566	58	80,337	81	12,031	53	149,485	50	212,615	61	3,560	.533	6,624	9,422
Crisp	20,276	57	193,810	37	9,230	74	106,858	70	211,370	62	9,559	.455	5,270	10,425
Burke	21,521	53	80,569	80	10,095	65	113,267	65	1,709,273	7	3,744	.469	5,263	79,423
Peach	20,886	69	92,058	71	9,577	69	131,433	54	157,902	83	4,408	.459	6,293	7,560
Washington	20,076	61	111,867	58	8,254	78	110,215	67	223,276	57	5,572	.411	5,490	11,122
Elbert	19,696	67	117,887	57	10,785	61	112,230	66	155,856	85	5,987	.548	5,699	7,915
Hart	19,861	71	91,306	73	11,004	60	108,975	68	163,488	79	4,597	.554	5,487	8,232
McDuffie	20,359	64	102,718	62	10,246	64	119,888	60	163,665	78	5,045	.503	5,889	8,039
Haralson	20,280	62	85,692	77	11,942	54	130,918	55	177,138	75	4,225	.589	6,456	8,735
Jefferson	19,229	74	104,964	60	8,161	79	96,716	78	177,611	73	5,459	.424	5,030	9,237
Effingham	21,161	60	74,625	83	11,063	59	139,577	53	209,621	64	3,527	.523	6,596	9,906
Tattnall	18,392	84	72,364	85	7,320	87	81,141	86	148,559	90	3,935	.398	4,412	8,077
Worth	19,552	77	67,625	90	9,660	68	100,754	75	192,168	69	3,459	.494	5,153	9,829
Madison	20,181	80	30,097	124	11,112	58	122,931	59	150,758	89	1,491	.551	6,091	7,470
Dodge	18,285	91	71,920	86	8,152	80	86,594	83	101,927	113	3,933	.446	4,736	5,574
Jones	19,556	76	53,011	106	11,726	55	118,980	61	176,025	76	2,711	.600	6,084	9,001
Ben Hill	17,441	79	97,185	67	7,611	83	99,865	77	139,642	92	5,572	.436	5,726	8,007
Appling	17,000	65	86,954	75	7,787	82	85,851	84	554,490	24	5,115	.458	5,050	32,617
Harris	17,291	70	68,137	89	10,094	66	108,539	69	230,167	53	3,941	.584	6,277	13,311
Brooks	16,226	101	43,011	111	6,878	93	53,697	109	151,597	87	2,651	.424	3,309	9,343
Franklin	16,540	75	102,725	61	10,728	62	102,221	74	133,985	96	6,211	.649	6,180	8,101
Fannin	15,421	83	85,973	76	8,857	77	75,579	90	121,214	102	5,575	.574	4,901	7,860
Monroe	16,288	56	102,063	63	8,970	76	100,729	76	592,906	22	6,266	.551	6,184	36,401
Screven	14,931	85	71,001	87	6,740	95	76,532	88	161,250	80	4,755	.451	5,126	10,800
Macon	14,573	93	57,006	98	6,409	98	62,706	105	184,009	71	3,912	.440	4,303	12,627
Butts	15,433	81	97,928	65	7,515	85	87,374	81	113,937	106	6,345	.487	5,662	7,383
Berrien	14,367	95	62,601	93	6,925	92	73,518	94	136,577	95	4,357	.482	5,117	9,506
Cook	14,269	102	65,600	92	6,043	103	68,725	98	112,937	109	4,597	.424	4,816	7,915
Camden	16,790	63	91,380	72	9,401	72	103,600	71	250,222	48	5,443	.560	6,170	14,903
Early	13,912	92	57,563	97	5,356	108	64,368	101	217,844	58	4,138	.385	4,627	15,659

Table 14. — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1986 Population Census	Master Economic Rank	1986 Taxable Sales (Based on Sales Tax)		1986 Automobile Registrations		1985 Adj. Gross Income Reported (Ga. Returns)		1986 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Oconee	15,491	82	37,427	116	9,318	73	117,472	63	145,734	91	2,416	.602	7,583	9,408
Dade	12,993	111	47,576	109	6,634	96	53,166	110	84,878	126	3,662	.511	4,092	6,533
Lamar	13,140	100	56,241	102	7,210	88	75,546	91	112,953	108	4,280	.549	5,749	8,596
Terrell	12,858	112	50,202	108	5,076	113	54,666	108	93,863	121	3,904	.395	4,252	7,300
Pierce	12,953	103	44,440	110	6,077	102	65,889	100	117,221	104	3,431	.469	5,087	9,050
Lee	14,878	97	23,557	130	7,095	89	92,917	80	153,216	86	1,583	.477	6,245	10,298
Pickens	13,356	78	137,609	53	8,012	81	87,307	82	150,772	88	10,303	.600	6,537	11,289
Morgan	13,153	90	80,703	79	6,877	94	79,656	87	132,705	97	6,136	.523	6,056	10,089
Jeff Davis	12,479	98	66,854	91	5,702	106	70,497	95	137,907	93	5,357	.457	5,649	11,051
Telfair	11,703	109	52,365	107	5,282	110	57,146	107	101,571	114	4,474	.451	4,883	8,679
Greene	12,381	105	56,900	99	5,213	112	63,335	103	113,512	107	4,596	.421	5,115	9,168
Gilmer	12,308	88	92,443	70	7,609	84	74,595	92	116,464	105	7,511	.618	6,061	9,462
Wilkes	11,484	96	82,968	78	5,945	104	64,075	102	129,051	100	7,225	.518	5,580	11,237
Dooly	11,274	108	53,450	105	4,568	116	50,891	112	136,631	94	4,741	.405	4,514	12,119
Bleckley	11,044	113	42,686	112	5,229	111	67,890	99	73,301	136	3,865	.473	6,147	6,637
Lumpkin	12,263	94	53,952	104	7,051	90	70,264	96	158,265	82	4,400	.575	5,730	12,906
Rabun	11,228	86	58,316	95	7,010	91	63,068	104	212,985	60	5,194	.624	5,617	18,969
Wilkinson	11,273	106	40,026	115	5,030	114	68,935	97	130,107	99	3,551	.446	6,115	11,541
Putnam	11,882	87	56,756	101	6,151	99	81,290	85	204,048	65	4,777	.518	6,841	17,173
Bryan	12,046	99	58,974	94	6,148	100	75,753	89	120,687	103	4,896	.510	6,289	10,019
White	11,520	89	69,741	88	7,475	86	73,928	93	157,663	84	6,054	.649	6,417	13,686
Randolph	9,638	133	41,308	113	3,470	137	34,814	134	76,428	131	4,286	.360	3,612	7,930
Turner	10,081	123	32,042	120	3,796	129	46,383	118	96,905	120	3,178	.377	4,601	9,315
Hancock	9,792	130	17,944	136	3,703	132	38,462	130	112,701	110	1,833	.378	3,928	11,509
Union	10,352	104	54,319	103	6,100	101	48,665	115	131,106	98	5,247	.589	4,701	12,665
Bacon	10,027	110	77,670	82	4,549	117	47,033	117	91,799	122	7,746	.454	4,691	9,155
Twiggs	10,465	128	10,606	151	4,941	115	45,452	122	109,545	111	1,013	.472	4,343	10,468
Seminole	9,209	114	56,790	100	4,206	125	45,848	121	102,941	112	6,167	.457	4,979	11,178
Irwin	9,505	124	31,484	121	3,930	127	42,378	124	99,663	115	3,312	.413	4,458	10,485
Pulaski	9,219	118	40,182	114	4,359	122	50,111	114	86,451	125	4,359	.473	5,436	9,377

Table 14. — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1986 Population Census	Master Economic Rank	1986 Taxable Sales (Based on Sales Tax)		1986 Automobile Registrations		1985 Adj. Gross Income Reported (Ga. Returns)		1986 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Pike	9,633	120	15,527	140	5,689	107	59,510	106	91,332	123	1,612	.591	6,178	9,481
Oglethorpe	9,824	121	23,457	131	5,315	109	50,273	113	90,592	124	2,388	.541	5,117	9,221
Jenkins	9,176	132	35,396	119	3,660	133	40,354	127	76,189	132	3,857	.399	4,398	8,303
Banks	9,588	116	28,785	126	6,458	97	43,592	123	96,533	118	3,002	.674	4,547	10,068
Brantley	9,842	122	29,505	125	4,515	118	46,024	120	98,697	117	2,998	.459	4,676	10,028
Johnson	9,178	135	24,632	128	4,392	120	41,130	126	51,692	148	2,684	.479	4,481	5,632
Evans	9,044	115	73,650	84	4,487	119	47,319	116	70,601	140	8,144	.496	5,232	7,806
McIntosh	8,664	129	36,742	118	4,044	126	39,310	129	77,995	129	4,241	.467	4,537	9,002
Taylor	8,152	117	93,985	69	3,570	136	42,029	125	73,758	135	11,529	.438	5,156	9,048
Crawford	8,493	136	13,386	147	4,385	121	39,508	128	71,222	138	1,576	.516	4,652	8,386
Wilcox	7,786	140	15,036	142	3,080	141	33,298	137	65,492	142	1,931	.396	4,277	8,412
Jasper	8,383	126	22,904	132	4,276	123	46,053	119	95,008	119	2,732	.510	5,494	11,333
Candler	7,712	127	56,255	96	3,780	130	36,125	133	70,925	139	7,554	.490	4,684	9,197
Charlton	8,209	125	30,192	123	3,717	131	34,300	135	127,592	101	3,678	.453	4,178	15,543
Miller	7,361	134	25,716	127	3,049	142	33,475	136	99,220	116	3,494	.414	4,548	13,479
Montgomery	7,793	141	14,489	146	3,387	138	31,594	139	67,880	141	1,859	.435	4,054	8,710
Lincoln	7,270	138	17,302	138	3,616	135	37,774	132	63,864	143	2,380	.497	5,196	8,785
Clinch	7,243	137	30,323	122	2,513	147	32,783	138	82,606	128	4,187	.347	4,526	11,405
Warren	6,935	139	17,643	137	3,102	139	30,527	140	74,142	133	2,544	.447	4,402	10,691
Talbot	6,846	142	14,951	144	3,652	134	30,320	141	62,307	145	2,184	.533	4,429	9,101
Heard	7,151	119	11,041	150	3,891	128	38,223	131	201,372	66	1,544	.544	5,345	28,160
Atkinson	6,681	145	20,923	134	2,758	145	27,593	143	56,610	147	3,132	.413	4,130	8,473
Treutlen	6,295	146	16,441	139	3,099	140	26,048	145	43,320	151	2,612	.492	4,138	6,882
Stewart	6,055	143	20,292	135	2,490	148	22,923	148	73,901	134	3,351	.411	3,786	12,205
Calhoun	5,866	144	15,035	143	2,340	151	27,474	144	77,671	130	2,563	.399	4,684	13,241
Lanier	6,020	147	21,988	133	2,437	149	23,357	147	42,568	152	3,652	.405	3,880	7,071
Towns	6,196	131	36,891	117	4,216	124	29,236	142	82,853	127	5,954	.680	4,719	13,372
Marion	5,667	148	14,556	145	2,761	144	24,816	146	59,634	146	2,569	.487	4,379	10,523
Wheeler	5,134	151	13,263	148	2,422	150	20,929	149	51,093	150	2,583	.472	4,077	9,952
Dawson	5,435	107	23,594	129	5,926	105	52,231	111	159,396	81	4,341	1.090	9,610	29,328

Table 14. — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1986 Population Census	Master Economic Rank	1986 Taxable Sales (Based on Sales Tax)		1986 Automobile Registrations		1985 Adj. Gross Income Reported (Ga. Returns)		1986 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Long	5,527	150	5,628	154	2,531	146	19,990	150	62,640	144	1,018	.458	3,617	11,333
Baker	3,890	149	10,186	152	2,091	152	14,990	152	71,644	137	2,619	.538	3,853	18,417
Clay	3,640	152	15,466	141	1,562	154	12,668	155	35,543	155	4,249	.429	3,480	9,765
Schley	3,628	153	11,407	149	1,638	153	17,416	151	36,301	154	3,144	.451	4,800	10,006
Glascock	2,420	155	3,124	158	1,216	155	13,387	153	28,441	157	1,291	.502	5,532	11,752
Quitman	2,306	159	5,061	155	826	159	6,453	159	19,073	158	2,195	.358	2,798	8,271
Webster	2,426	157	3,652	157	1,010	158	9,819	156	36,986	153	1,505	.416	4,047	15,246
Echols	2,545	156	1,800	159	1,031	157	7,727	158	51,210	149	707	.405	3,036	20,122
Taliaferro	2,047	158	4,009	156	1,085	156	9,128	157	33,679	156	1,958	.530	4,459	16,453
Other			5,553		3		992,672							
STATE TOTAL	6,166,998		51,903,136		3,410,198		49,028,044		71,780,852		8,416	.553	7,950	11,640

*INDICATES PRIOR YEAR DIGEST AMOUNT

NOTE: COUNTIES ARE LISTED IN DESCENDING ORDER OF 1980 CENSUS

TABLE 15 —CORPORATION INCOME TAX RETURNS BY TAXABLE INCOME CLASS —— 1985 TAX YEAR RETURNS

TYPE OF CORPORATION AND TAXABLE INCOME CLASS	NUMBER OF RETURNS	PERCENT OF RETURNS	NET TAXABLE INCOME	PERCENT OF NET TAXABLE INCOME
DOMESTIC CORPORATIONS				
$1 to 5,000	7,025	9.26	14,694,099	.42
$5,000 to 10,000	3,707	4.89	27,159,543	.78
$10,000 to 25,000	6,588	8.68	110,169,306	3.18
$25,000 to 50,000	5,264	6.94	189,053,109	5.46
$50,000 to $100,000	4,000	5.27	278,131,710	8.03
$100,000 to 250,000	2,150	2.83	324,004,798	9.36
$250,000 to 500,000	700	.92	244,907,298	7.07
$500,000 to 1,000,000	365	.48	252,452,402	7.29
OVER 1,000,000	376	.50	2,022,649,454	58.41
NONE (No Taxable Income)	45,705	60,23		
ALL DOMESTIC (Taxable, Nontaxable)	75,880	100.00	3,463,221,719	100.00
FOREIGN CORPORATIONS				
$1 to 5,000	1,930	11.67	3,360,043	.11
$5,000 to 10,000	649	3.93	4,792,649	.16
$10,000 to 25,000	1,048	6.34	17,140,912	.58
$25,000 to 50,000	748	4.52	27,014,603	.91
$50,000 to 100,000	695	4.20	49,481,951	1.67
$100,000 to 250,000	853	5.16	136,437,339	4.61
$250,000 to 500,000	522	3.16	184,468,079	6.24
$500,000 to 1,000,000	337	2.04	235,210,830	7.95
OVER 1,000,000	500	3.02	1,300,101,271	77.77
NONE (No Taxable Income)	9,253	55.96		
ALL FOREIGN (Taxable, Nontaxable)	16,535	100.00	2,958,007,677	100.00
ALL CORPORATIONS				
$1 to 5,000	8,955	9.69	18,054,142	.28
$5,000 to 10,000	4,356	4.71	31,952,192	.50
$10,000 to 25,000	7,636	8.26	127,310,218	1.98
$25,000 to 50,000	6,012	6.51	216,067,712	3.36
$50,000 to 100,000	4,695	5.08	327,613,661	5.10
$100,000 to 250,000	3,003	3.25	460,442,137	7.17
$250,000 to 500,000	1,222	1.32	429,375,377	6.69
$500,000 to 1,000,000	702	.76	487,663,232	7.59
OVER 1,000,000	876	.95	4,322,750,725	67.33
NONE (No Taxable Income)	54,958	59.47		
ALL CLASSES (Taxable, Nontaxable)	92,415	100.00	6,421,229,396	100.00

Table 16 ——1986 MILLAGE RATES BY COUNTY ———ALPHABETICALLY LISTED

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Appling	17.23	Evans	17.53	Newton	26.15
Atkinson	21.28	Fannin	19.54	Oconee	25.43
Bacon	19.10	Fayette	31.12	Oglethorpe	20.20
Baker	17.08	Floyd	32.47	Paulding	35.73
Baldwin	26.00	Forsyth	24.49	Peach	21.43
Banks	18.48	Franklin	18.56	Pickens	25.15
Barrow	24.49	Fulton	35.07	Pierce	19.23
Bartow	19.30	Gilmer	22.91	Pike	19.50
Ben Hill	21.25	Glascock	16.06	Polk	24.25
Berrien	15.70	Glynn	27.33	Pulaski	20.58
Bibb	36.35	Gordon	19.51	Putnam	21.50
Bleckley	25.52	Grady	17.76	Quitman	25.75
Brantley	24.12	Greene	25.18	Rabun	16.60
Brooks	18.46	Gwinnett	33.90	Randolph	14.32
Bryan	16.82	Habersham	19.63	Richmond	24.91
Bulloch	16.88	Hall	20.65	Rockdale	33.37
Burke	12.11	Hancock	38.09	Schley	20.75
Butts	24.39	Haralson	24.94	Screven	21.01
Calhoun	17.76	Harris	14.26	Seminole	18.28
Camden	23.14	Hart	25.97	Spalding	30.11
Candler	16.31	Heard	19.07	Stephens	20.02
Carroll	23.62	Henry	34.23	Stewart	15.96
Catoosa	16.21	Houston	14.99	Sumter	15.37
Charlton	18.37	Irwin	16.86	Talbot	22.78
Chatham	30.70	Jackson	23.86	Taliaferro	13.38
Chattahoochee	9.99	Jasper	21.59	Tattnall	21.05
Chattooga	22.68	Jeff Davis	12.46	Taylor	18.20
Cherokee	28.45	Jefferson	15.78	Telfair	17.23
Clarke	35.32	Jenkins	23.11	Terrell	14.28
Clay	17.78	Johnson	25.66	Thomas	23.93
Clayton	32.36	Jones	14.18	Tift	14.13
Clinch	27.89	Lamar	20.04	Toombs	17.46
Cobb	27.50	Lanier	20.47	Towns	7.55
Coffee	24.68	Laurens	17.83	Treutlen	19.13
Colquitt	15.69	Lee	21.92	Troup	16.91
Columbia	20.84	Liberty	17.55	Turner	17.89
Cook	20.06	Lincoln	19.94	Twiggs	20.66
Coweta	26.28	Long	25.94	Union	13.80
Crawford	22.25	Lowndes	20.13	Upson	21.99
Crisp	14.58	Lumpkin	17.91	Walker	16.70
Dade	23.73	Macon	15.59	Walton	20.79
Dawson	18.76	Madison	18.57	Ware	20.84
Decatur	11.89	Marion	17.64	Warren	19.73
DeKalb	40.93	McDuffie	16.20	Washington	18.43
Dodge	27.25	McIntosh	26.93	Wayne	20.20
Dooly	15.66	Meriwether	16.45	Webster	18.10
Dougherty	28.55	Miller	17.71	Wheeler	18.11
Douglas	34.00	Mitchell	13.90	White	18.25
Early	12.99	Monroe	11.71	Whitfield	20.49
Echols	17.63	Montgomery	14.48	Wilcox	20.39
Effingham	23.00	Morgan	19.29	Wilkes	19.04
Elbert	26.26	Murray	17.97	Wilkinson	20.63
Emanuel	22.80	Muscogee	23.37	Worth	18.20

Rate Prevailing in Unincorporated County

Table 17 – 1986 MILLAGE RATES BY COUNTY – NUMERICALLY LISTED

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Towns	7.55	Wheeler	18.11	Talbot	22.78
Chattahoochee	9.99	Taylor	18.20	Emanuel	22.80
Monroe	11.71	Worth	18.20	Gilmer	22.91
Decatur	11.89	White	18.25	Effingham	23.00
Burke	12.11	Seminole	18.28	Jenkins	23.11
Jeff Davis	12.46	Charlton	18.37	Camden	23.14
Early	12.99	Washington	18.43	Muscogee	23.37
Taliaferro	13.38	Brooks	18.46	Carroll	23.62
Union	13.80	Banks	18.48	Dade	23.73
Mitchell	13.90	Franklin	18.56	Jackson	23.86
Tift	14.13	Madison	18.57	Thomas	23.93
Jones	14.18	Dawson	18.76	Brantley	24.12
Harris	14.26	Wilkes	19.04	Polk	24.25
Terrell	14.28	Heard	19.07	Butts	24.38
Randolph	14.32	Bacon	19.10	Barrow	24.49
Montgomery	14.48	Treutlen	19.13	Forsyth	24.49
Crisp	14.58	Pierce	19.23	Coffee	24.68
Houston	14.99	Morgan	19.29	Richmond	24.91
Sumter	15.37	Bartow	19.30	Haralson	24.94
Macon	15.59	Pike	19.50	Pickens	25.15
Dooly	15.66	Gordon	19.51	Greene	25.18
Colquitt	15.69	Fannin	19.54	Oconee	25.43
Berrien	15.70	Habersham	19.63	Bleckley	25.52
Jefferson	15.78	Warren	19.73	Johnson	25.66
Stewart	15.96	Lincoln	19.94	Quitman	25.75
Glascock	16.06	Stephens	20.02	Long	25.94
McDuffie	16.20	Lamar	20.04	Hart	25.97
Catoosa	16.21	Cook	20.06	Baldwin	26.00
Candler	16.31	Lowndes	20.13	Newton	26.15
Meriwether	16.45	Oglethorpe	20.20	Elbert	26.26
Rabun	16.60	Wayne	20.20	Coweta	26.28
Walker	16.70	Wilcox	20.39	McIntosh	26.93
Bryan	16.82	Lanier	20.47	Dodge	27.25
Irwin	16.86	Whitfield	20.49	Glynn	27.33
Bulloch	16.88	Pulaski	20.58	Cobb	27.50
Troup	16.91	Wilkinson	20.63	Clinch	27.89
Baker	17.08	Hall	20.65	Cherokee	28.45
Appling	17.23	Twiggs	20.66	Dougherty	28.55
Telfair	17.23	Schley	20.75	Spalding	30.11
Toombs	17.46	Walton	20.79	Chatham	30.70
Evans	17.53	Columbia	20.84	Fayette	31.12
Liberty	17.55	Ware	20.84	Clayton	32.36
Echols	17.63	Screven	21.01	Floyd	32.47
Marion	17.64	Tattnall	21.05	Rockdale	33.37
Miller	17.71	Atkinson	21.28	Gwinnett	33.90
Calhoun	17.76	Peach	21.43	Douglas	34.00
Grady	17.76	Putnam	21.50	Henry	34.23
Clay	17.78	Ben Hill	21.51	Fulton	35.07
Laurens	17.83	Jasper	21.59	Clarke	35.32
Turner	17.89	Lee	21.92	Paulding	35.73
Lumpkin	17.91	Upson	21.99	Bibb	36.35
Murray	17.97	Crawford	22.25	Hancock	38.09
Webster	18.10	Chattooga	22.68	DeKalb	40.93

RATE PREVAILING IN UNINCORPORATED COUNTY

TABLE 18 —— GROSS* INTANGIBLE TAX ASSESSMENTS BY COUNTY —— 1986

COUNTY	TOTAL	COUNTY	TOTAL	COUNTY	TOTAL
Appling	$ 12,326	Evans	$ 6,983	Newton	$ 42,808
Atkinson	2,188	Fannin	5,304	Oconee	18,379
Bacon	8,170	Fayette	59,708	Oglethorpe	4,238
Baker	4,221	Floyd	190,288	Paulding	14,228
Baldwin	56,353	Forsyth	38,217	Peach	35,111
Banks	9,598	Franklin	19,743	Pickens	19,059
Barrow	45,131	Fulton	9,080,882	Pierce	7,629
Bartow	56,409	Gilmer	14,100	Pike	7,143
Ben Hill	21,430	Glascock	1,289	Polk	18,635
Berrien	8,461	Glynn	375,908	Pulaski	12,854
Bibb	682,863	Gordon	37,296	Putnam	16,287
Bleckley	11,527	Grady	22,724	Quitman	505
Brantley	1,427	Greene	16,860	Rabun	33,391
Brooks	10,072	Gwinnett	409,293	Randolph	16,472
Bryan	17,280	Habersham	52,382	Richmond	542,556
Bulloch	39,376	Hall	229,893	Rockdale	80,244
Burke	19,354	Hancock	9,857	Schley	6,221
Butts	12,222	Haralson	17,977	Screven	16,591
Calhoun	10,026	Harris	28,477	Seminole	8,747
Camden	42,564	Hart	31,060	Spalding	80,184
Candler	5,925	Heard	2,528	Stephens	32,153
Carroll	74,649	Henry	53,059	Stewart	6,597
Catoosa	23,662	Houston	60,097	Sumter	53,441
Charlton	10,312	Irwin	8,040	Talbot	6,629
Chatham	870,997	Jackson	22,434	Taliaferro	1,054
Chattahoochee	729	Jasper	11,732	Tattnall	11,101
Chattooga	17,955	Jeff Davis	13,185	Taylor	5,804
Cherokee	49,614	Jefferson	17,347	Telfair	9,065
Clarke	261,268	Jenkins	7,875	Terrell	20,439
Clay	2,843	Johnson	2,784	Thomas	217,328
Clayton	102,937	Jones	9,887	Tift	53,098
Clinch	1,833	Lamar	13,250	Toombs	22,361
Cobb	971,503	Lanier	4,242	Towns	14,884
Coffee	35,626	Laurens	38,859	Treutlen	3,132
Colquitt	49,887	Lee	7,655	Troup	180,889
Columbia	39,079	Liberty	18,067	Turner	9,235
Cook	7,298	Lincoln	2,746	Twiggs	2,182
Coweta	86,086	Long	1,163	Union	10,613
Crawford	2,697	Lowndes	103,191	Upson	32,957
Crisp	17,844	Lumpkin	13,747	Walker	82,284
Dade	15,200	Macon	21,624	Walton	52,440
Dawson	6,494	Madison	10,089	Ware	58,993
Decatur	31,558	Marion	4,522	Warren	4,778
DeKalb	1,726,528	McDuffie	30,153	Washington	47,870
Dodge	15,861	McIntosh	8,288	Wayne	16,014
Dooly	19,897	Meriwether	17,832	Webster	1,978
Dougherty	235,850	Miller	10,651	Wheeler	1,882
Douglas	48,552	Mitchell	22,929	White	24,025
Early	31,281	Monroe	21,595	Whitfield	186,459
Echols	306	Montgomery	9,500	Wilcox	3,664
Effingham	8,869	Morgan	18,275	Wilkes	21,417
Elbert	38,266	Murray	16,749	Wilkinson	7,026
Emanuel	20,315	Muscogee	3,924,194	Worth	10,629
				TOTAL	23,283,958

*These figures are computer prepared without consideration for change offs or refunds.

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